

Form OS-114

Sales and Use Tax Return

For Period Ending
Connecticut Tax Registration Number
Federal Employer Identification Number
Due Date
For Department Use Only

General Instructions

1. You **must file** a return even if no tax is due or no sales were made.
2. Return must be postmarked on or before the due date.
3. **Deductions:** Fill out reverse side of this form if you claim deductions.
4. **Interest:** For late payment - 1% of tax due per month from due date.
5. **Penalty:** For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.
6. **New owners:** Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
7. You **must round off** cents to the nearest whole dollar on your returns and schedules.
8. Make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Include the Tax Registration Number on your check. For complete instructions, see **Form O-88**.



Check here if this is an **amended** return.

Rounding: You must round off cents to the nearest whole dollars on your return. If you do not round, DRS will round for you.

Complete return in **blue or black ink only**.

1	Gross receipts from sales of goods	▶	1		
2	Gross receipts from leases and rentals	▶	2		
3	Gross receipts from labor and services	▶	3		
4	Purchases of goods by your business subject to use tax	▶	4		
5	Leases and rentals by your business subject to use tax	▶	5		
6	Purchase of services by your business subject to use tax	▶	6		
7	Total: Add Lines 1 through 6.	▶	7		
8	Total deductions: Complete reverse side and enter the amount from Total Deductions here.	▶	8		
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero.	▶	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06)	▶	10		
11	For an amended return only, enter the tax paid on prior return	▶	11		
12	Net amount of tax due: Subtract Line 11 from Line 10.	▶	12		
13	For late payment of tax: See General Instructions above. Interest ▶ _____ + Penalty ▶ _____ =	▶	13		
14	Total amount due: Add Line 12 and Line 13.	▶	14		

Check any boxes that apply and provide the information requested:

- If you are permanently out of business, enter last business date: _____
- New mailing address or trade name:
Enter new mailing address: _____

- Enter new trade name: _____

- If this is your first return, enter business start date: _____
- New physical location:
Enter new physical location: _____
(PO box is not acceptable.)
- New ownership:
Enter name of new owner: _____
Address of new owner: _____
Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Date

**Did you know you can
file this form by
Internet or Telephone?**



Web site: www.ct.gov/DRS
(for information and filing)

Call: 860-947-1988 (for filing)
860-297-5962 (for information)

Deductible Items at 6% Tax Rate

15	Sales for resale - sales of goods	▶	15	
16	Sales for resale - leases and rentals	▶	16	
17	Sales for resale - labor and services	▶	17	
18	All newspapers and subscription sales of magazines and puzzle magazines	▶	18	
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	▶	19	
21	Food for human consumption, food sold in vending machines, and any items purchased with food stamps	▶	21	
23	Fuel for motor vehicles	▶	23	
24	Sales of electricity, gas, and heating fuel for residential dwellings	For Utility and	▶	24
25	Sales of electricity - \$150 monthly charge per business	Heating Fuel Companies	▶	25
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production	Only	▶	26
27	Aviation fuel	▶	27	
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	▶	29	
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing	▶	30	
31	Machinery, materials, tools, and equipment used in commercial printing process or publishing	▶	31	
32	Vessels, machinery, materials, tools, and fuel for commercial fishing	▶	32	
33	Out-of-state - sales of goods	▶	33	
34	Out-of-state - leases and rentals	▶	34	
35	Out-of-state - labor and services	▶	35	
36	Motor vehicles or vessels purchased by nonresidents	▶	36	
37	Prescription medicines - sales of goods	▶	37	
38	Nonprescription medicines and diabetic equipment - sales of goods	▶	38	
39	Charitable or religious organizations - sales of goods	▶	39	
40	Charitable or religious organizations - leases and rentals	▶	40	
41	Charitable or religious organizations - labor and services	▶	41	
42	Federal, Connecticut, or municipal agencies - sales of goods	▶	42	
43	Federal, Connecticut, or municipal agencies - leases and rentals	▶	43	
44	Federal, Connecticut, or municipal agencies - labor and services	▶	44	
45	Items certified for air or water pollution abatement - sales, leases, and rentals of goods	▶	45	
47	Nontaxable labor and services	▶	47	
48	Services between wholly owned business entities (See instructions, Form O-88.)	▶	48	
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88.)	▶	50	
52	Taxed goods returned within 90 days at 6% (.06) rate	▶	52	
56	Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods	▶	56	
58	Printed material for future delivery out of state	▶	58	
59	Articles of clothing or footwear under \$50	▶	59	
60	Material and components for noncommercial production of clothing	▶	60	
63	Funeral expenses (See instructions, Form O-88.)	▶	63	
69	Repair services, repair and replacement parts for aircraft, and certain aircraft (See instructions, Form O-88.)	▶	69	
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form O-88.)	▶	71	
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	▶	72	
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form O-88.)	▶	73	
74	Computer and data processing services (See instructions, Form O-88.)	▶	74	
75	Renovation and repair services to residential real property (See instructions, Form O-88.)	▶	75	
77	Sales of qualifying items to direct payment permit holders	▶	77	
78	Sales of college textbooks	▶	78	
79	Sales tax holiday (See instructions, Form O-88.)	▶	79	
A	Other Adjustments - sales of goods (Describe:)	▶	A	
B	Other Adjustments - leases and rentals (Describe:)	▶	B	
C	Other Adjustments - labor and services (Describe:)	▶	C	
Total Deductions (Enter here and on Line 8 on the front of this return.)				