



# Form OP-337

## Tourism Surcharge Return on the Rental/Leasing of Passenger Motor Vehicles

Due date

-		-									
M	M	-	D	D	-	Y	Y	Y	Y		

For period ending

-		-									
M	M	-	D	D	-	Y	Y	Y	Y		

Taxpayer name

Connecticut Tax Registration Number

Address (number and street), apartment number, PO Box

Federal Employer Identification Number

City, town, or post office

State

ZIP code

DRS use only

-		-									
M	M	-	D	D	-	Y	Y	Y	Y		

1. Number of passenger motor vehicles subject to surcharge	▶ 1.	<input type="text"/>	
2. Total number of days the vehicles from Line 1 were rented or leased	▶ 2.	<input type="text"/>	
3. Amount of surcharge due (Multiply Line 2 by \$1)	▶ 3.	<input type="text"/>	.00
4. Credit for uncollectible accounts (See Instructions)	▶ 4.	<input type="text"/>	.00
5. Net surcharge due (Subtract Line 4 from Line 3)	▶ 5.	<input type="text"/>	.00
6. Penalty (See Instructions)	▶ 6.	<input type="text"/>	.00
7. Interest (See Instructions)	▶ 7.	<input type="text"/>	.00
8. Total amount due (Add Lines 5, 6, and 7)	▶ 8.	<input type="text"/>	.00

**If applicable, provide the following information:**

Amended return ▶  Final return ▶  Enter last business date: ▶

-		-									
M	M	-	D	D	-	Y	Y	Y	Y		

Enter new mailing address:

Enter new physical location (PO Box is not acceptable):

Enter new trade name:

**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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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
<input type="text"/>	<input type="text"/>	<input type="text"/>

Taxpayer's email address

Preparer's signature	Preparer's address
<input type="text"/>	<input type="text"/>

# Form OP-337 Instructions

## General Instructions

### Form OP-337 can be filed and paid electronically.

File this return and make payment electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).



**File a Paper Return:** Make your check payable to **Commissioner of Revenue Services**. Include your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically.

Complete this return in blue or black ink only. Do not use staples.

**Mail to:** Department of Revenue Services  
State of Connecticut  
PO Box 2997  
Hartford CT 06104-2997

You must file a return even if no surcharge is due. Enter "0" on Line 1 and Line 2 and sign the return.

**Due Date:** The due date of the return is the last day of the month after the end of the period indicated above.

**New Owners:** Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut Tax Registration Number.

**Signature:** You must sign the return.

## Line Instructions

**Fill in all relevant lines, including Totals. Missing lines may delay the processing of your return.**

### Line 1

Enter the total number of passenger motor vehicles rented or leased for 30 consecutive calendar days or less during this period. For the surcharge, a day means each day or portion of a day for which a lessor charges a lessee for the lease or rental of a passenger motor vehicle.

### Line 2

Enter the total number of days, or portion of a day, for which a charge was made for the rental or lease of vehicles.

### Line 3

The surcharge is \$1 per day, or portion of a day, for which the lessor charged the lessee on the rental or lease of motor vehicles for 30 consecutive calendar days or less. Multiply the number of days on Line 2 by \$1.

### Line 4

A credit is allowed for surcharges remitted on accounts determined to be worthless and written off for federal income tax purposes. You must take the credit on the next Form OP-337 due after the write-off for federal tax purposes.

### Line 5

Subtract Line 4 from Line 3.

### Line 6

**Late Payment Penalty:** If a surcharge is due, the penalty for underpayment of the surcharge is 15% (.15) of the surcharge due or \$50, whichever is greater.

**Late Filing Penalty:** If no surcharge is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

### Line 7

**Interest:** If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

### Line 8

Add Lines 5, 6, and 7.

## Additional Information

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m., at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

## Forms and Publications

Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS) to download and print Connecticut tax forms and publications.