



Form OP-383

Rental Surcharge Annual Report

(Rev. 12/20)

This report must be filed on or before February 15, 2021, even if no surcharge is due or if no rentals were made. You must file *Schedule A* with your report.

| | | | | | |
|---|--|----------|---|--|----------------------|
| Period ending | <input type="text" value="12 - 31 - 2020"/> <small>M M - D D - Y Y Y Y</small> | Due date | <input type="text" value="02 - 15 - 2021"/> <small>M M - D D - Y Y Y Y</small> | Connecticut Tax Registration Number | <input type="text"/> |
| Taxpayer name | <input type="text"/> | | | Federal Employer Identification Number | <input type="text"/> |
| Address (number and street), apartment number, PO Box | <input type="text"/> | | | | |
| City, town, or post office | <input type="text"/> | State | <input type="text"/> | ZIP code | <input type="text"/> |
| <input type="checkbox"/> | Check here if this is an amended return. | | | | |
| <input type="checkbox"/> | Check here if you are no longer required to collect this surcharge. Enter last date of liability: <input type="text" value="- -"/> <small>M M - D D - Y Y Y Y</small> | | | | |
| <input type="checkbox"/> | Check here if you have a new address, trade name, or physical location. | | | | |
| Enter new mailing address: | <input type="text"/> | | | | |
| Enter new trade name: | <input type="text"/> | | | | |
| Enter new physical location; not PO Box. | <input type="text"/> | | | | |

| | | | |
|--|------|----------------------|-----|
| 1. Total amount received from rentals subject to the surcharge from <i>Schedule A</i> , Line 1 | 1. ▶ | <input type="text"/> | .00 |
| 2. Total surcharge actually collected from rentals from <i>Schedule A</i> , Line 2 | 2. ▶ | <input type="text"/> | .00 |
| 3. Personal property taxes actually paid to Connecticut municipalities from <i>Schedule A</i> , Line 3 | 3. ▶ | <input type="text"/> | .00 |
| 4. Licensing, titling, and registration fees actually paid to Connecticut Department of Motor Vehicles (DMV) from <i>Schedule A</i> , Line 4 | 4. ▶ | <input type="text"/> | .00 |
| 5. Add Line 3 and Line 4. | 5. ▶ | <input type="text"/> | .00 |
| 6. Subtract Line 5 from Line 2. If zero or less, enter "0." | 6. ▶ | <input type="text"/> | .00 |
| 7. Penalty: See instructions. | 7. ▶ | <input type="text"/> | .00 |
| 8. Interest: See instructions. | 8. ▶ | <input type="text"/> | .00 |
| 9. Total amount due: Add Lines 6, 7, and 8. | 9. ▶ | <input type="text"/> | .00 |

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.

| | | | |
|--|--------------------------|-------------------------|----------------------------------|
| Sign Here Keep a copy of this return for your records. | Taxpayer signature | Title | Date (MMDDYYYY) |
| | <input type="text"/> | <input type="text"/> | <input type="text" value="- -"/> |
| | Taxpayer's email address | | |
| | <input type="text"/> | | |
| | Paid preparer signature | Paid preparer's address | Date (MMDDYYYY) |
| | <input type="text"/> | <input type="text"/> | <input type="text" value="- -"/> |

If surcharge is due, pay electronically or make check payable to **Commissioner of Revenue Services**. The Department of Revenue Services (DRS) may submit your check to your bank electronically. Include your Connecticut Tax Registration Number on your check.

Form OP-383 Instructions

General Instructions

Form OP-383 can be filed and paid electronically.

File this return and make payment electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT.

The rental surcharge is imposed on machinery rented within Connecticut by a rental company to a lessee for a period of less than 365 days or under an open-ended contract for an undefined period of time. The rental surcharge rate for the rental of machinery is 2.75%. The rental surcharge is imposed on the total amount the rental company charges the lessee for the rental of the machinery.

For the purpose of the rental surcharge on a daily rental of machinery, the period for the term of a machinery rental begins on the date a piece of machinery is rented to a lessee and terminates on the date the piece of machinery is returned to the rental company. Therefore, if a rental of a piece of machinery is renewed **before** the machinery is returned to the rental company, the term of the renewal is added to the term of the initial rental to determine the rental period. The rental is **not** subject to the rental surcharge if the initial rental of a piece of machinery:

- Is for a term of less than 365 consecutive calendar days, **and**
- After adding the renewal term to the initial term, the rental period is 365 consecutive calendar days or more.

Machinery means all equipment owned by a company that qualifies as a rental company including, but not limited to, bulldozers, earthmoving equipment, well-drilling machinery and equipment, or cranes. The term "equipment" should be given its commonly understood meaning and include the implements (machinery and tools) used in operation or activity. Such activities include, but are not limited to, construction, mining, and forestry. See **OCG-1, Office of the Commissioner Guidance Regarding the Rental Surcharge**. The rental surcharge is in addition to any tax otherwise applicable to any rental, and is includable in the measure of the sales and use taxes imposed under Chapter 219.

Filing Instructions

File **Form OP-383, Rental Surcharge Annual Report**, and **Schedule A** with the Department of Revenue Services (DRS) on or before February 15, 2021. This form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS.

File Electronically: File this return and make payment electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT. When filing Form OP-383, click **add attachment** and **myconneCT** will prompt you to attach **Schedule A**.

File a Paper Return: Complete the report in blue or black ink only. Do not use staples.

Complete **Schedule A** first and enter the information as instructed on the appropriate lines of Form OP-383.

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

Keep a copy of Form OP-383, **Schedule A**, and supporting documentation related to property taxes, registration, and titling fees actually paid during calendar year 2020 for at least three years.

If you have more than one location, you must use Form OP-383 to file a consolidated report. Call the Registration Unit at **860-541-4282** about filing Form OP-383 as a consolidated report.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Penalty for nonpayment or late payment of tax: 15% of the tax due or \$50, whichever is greater.

Interest: In general, interest applies to any portion of the surcharge not paid on or before the original due date of the return. If you do not pay the surcharge when due, you will owe interest at the rate of 1% per month or fraction of a month until the surcharge is paid in full.

Schedule A Instructions

For each piece of machinery, enter the appropriate information in Columns A, B, C, D, E, and F.

Column A

Enter the vehicle identification number of each piece of machinery, if applicable, you used for rental purposes during calendar year 2020. If the piece of machinery has no vehicle identification number, enter a brief description of the machinery such as bulldozer, crane, etc.

Column B

Enter the town code from Instructions Page 2 for the Connecticut municipality to which personal property taxes were paid on the piece of machinery during calendar year 2020.

Column C

Enter the amount subject to the 2.75% rental surcharge you received from rental of pieces of machinery during calendar year 2020. Enter the total of Column C on Form OP-383, Line 1. Do not include receipts from machinery rented for 365 consecutive calendar days or more.

Column D

Enter the rental surcharge you actually collected on rentals of the piece of machinery during calendar year 2020. This amount should equal 2.75% of the amount entered in Column C. Enter the total of Column D on Form OP-383, Line 2. Column D should not include the rental surcharge collected on the initial machinery rental and refunded to the lessee because the rental period was 365 consecutive calendar days or more after the machinery rental was renewed.

Column E

If you own the piece of machinery, enter the personal property taxes you paid to the Connecticut municipality identified in Column B during calendar year 2020. If you do not own the piece of machinery, but lease it from another person for rental purposes and the lease requires you to pay those property taxes on the machinery to that other person, enter the personal property taxes you paid to that other person during calendar year 2020. Enter the total of Column E on Form OP-383, Line 3.

Column F

If you own the piece of machinery, enter the registration and titling fees you paid to the Connecticut Department of Motor Vehicles (DMV), if any, during calendar year 2020. If you do not own the piece of machinery, but lease it from another person for rental purposes and the lease requires you to pay those registration and titling fees on the machinery to that other person, enter the registration and titling fees you paid during calendar year 2020 to that other person. Enter the total of Column F on Form OP-383, Line 4.

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 to download and print Connecticut tax forms and publications.

Rental Surcharge Town Code List

From the town code below, enter the applicable town code number on *Schedule A*, Column B.

| Town Code No. | Town Name | Town Code No. | Town Name | Town Code No. | Town Name |
|---------------|---------------|---------------|------------------|---------------|---------------|
| 001 | Andover | 058 | Griswold | 115 | Prospect |
| 002 | Ansonia | 059 | Groton | 116 | Putnam |
| 003 | Ashford | 060 | Guilford | 117 | Redding |
| 004 | Avon | 061 | Haddam | 118 | Ridgefield |
| 005 | Barkhamsted | 062 | Hamden | 119 | Rocky Hill |
| 006 | Beacon Falls | 063 | Hampton | 120 | Roxbury |
| 007 | Berlin | 064 | Hartford | 121 | Salem |
| 008 | Bethany | 065 | Hartland | 122 | Salisbury |
| 009 | Bethel | 066 | Harwinton | 123 | Scotland |
| 010 | Bethlehem | 067 | Hebron | 124 | Seymour |
| 011 | Bloomfield | 068 | Kent | 125 | Sharon |
| 012 | Bolton | 069 | Killingly | 126 | Shelton |
| 013 | Bozrah | 070 | Killingworth | 127 | Sherman |
| 014 | Branford | 071 | Lebanon | 128 | Simsbury |
| 015 | Bridgeport | 072 | Ledyard | 129 | Somers |
| 016 | Bridgewater | 073 | Lisbon | 130 | Southbury |
| 017 | Bristol | 074 | Litchfield | 131 | Southington |
| 018 | Brookfield | 075 | Lyme | 132 | South Windsor |
| 019 | Brooklyn | 076 | Madison | 133 | Sprague |
| 020 | Burlington | 077 | Manchester | 134 | Stafford |
| 021 | Canaan | 078 | Mansfield | 135 | Stamford |
| 022 | Canterbury | 079 | Marlborough | 136 | Sterling |
| 023 | Canton | 080 | Meriden | 137 | Stonington |
| 024 | Chaplin | 081 | Middlebury | 138 | Stratford |
| 025 | Cheshire | 082 | Middlefield | 139 | Suffield |
| 026 | Chester | 083 | Middletown | 140 | Thomaston |
| 027 | Clinton | 084 | Milford | 141 | Thompson |
| 028 | Colchester | 085 | Monroe | 142 | Tolland |
| 029 | Colebrook | 086 | Montville | 143 | Torrington |
| 030 | Columbia | 087 | Morris | 144 | Trumbull |
| 031 | Cornwall | 088 | Naugatuck | 145 | Union |
| 032 | Coventry | 089 | New Britain | 146 | Vernon |
| 033 | Cromwell | 090 | New Canaan | 147 | Voluntown |
| 034 | Danbury | 091 | New Fairfield | 148 | Wallingford |
| 035 | Darien | 092 | New Hartford | 149 | Warren |
| 036 | Deep River | 093 | New Haven | 150 | Washington |
| 037 | Derby | 094 | Newington | 151 | Waterbury |
| 038 | Durham | 095 | New London | 152 | Waterford |
| 039 | Eastford | 096 | New Milford | 153 | Watertown |
| 040 | East Granby | 097 | Newtown | 154 | Westbrook |
| 041 | East Haddam | 098 | Norfolk | 155 | West Hartford |
| 042 | East Hampton | 099 | North Branford | 156 | West Haven |
| 043 | East Hartford | 100 | North Canaan | 157 | Weston |
| 044 | East Haven | 101 | North Haven | 158 | Westport |
| 045 | East Lyme | 102 | North Stonington | 159 | Wethersfield |
| 046 | Easton | 103 | Norwalk | 160 | Willington |
| 047 | East Windsor | 104 | Norwich | 161 | Wilton |
| 048 | Ellington | 105 | Old Lyme | 162 | Winchester |
| 049 | Enfield | 106 | Old Saybrook | 163 | Windham |
| 050 | Essex | 107 | Orange | 164 | Windsor |
| 051 | Fairfield | 108 | Oxford | 165 | Windsor Locks |
| 052 | Farmington | 109 | Plainfield | 166 | Wolcott |
| 053 | Franklin | 110 | Plainville | 167 | Woodbridge |
| 054 | Glastonbury | 111 | Plymouth | 168 | Woodbury |
| 055 | Goshen | 112 | Pomfret | 169 | Woodstock |
| 056 | Granby | 113 | Portland | | |
| 057 | Greenwich | 114 | Preston | | |