



# Form OS-114

## Connecticut Sales and Use Tax Return

See **Form O-88, Instructions for Form OS-114 Connecticut Sales and Use Tax Return**. Type or print. Complete the return in blue or black ink only. **Do not** use grayed-out fields. Do not use staples.

For period ending - - (MMDYYYY)	Due date - - (MMDYYYY)	Connecticut Tax Registration Number _____
Taxpayer Name ● <b>This return MUST be filed electronically!</b>		Federal Employer Identification Number ● _____
Address (number and street), apartment number, PO Box ● <b>DO NOT MAIL paper tax return to DRS.</b>		Check here if: Change of address: <input type="checkbox"/> Enter last business date: Amended return: <input type="checkbox"/> (MMDYYYY) Final return: <input type="checkbox"/> - -
City, town, or post office ● _____	State ● _____	ZIP code ● _____

**Rounding:** You must round off cents to the nearest whole dollar on your return and schedules.

	Column 1 General Sales 6.35% Tax Rate	Column 2 Meals and Beverages (Effective 10/1/19. See instructions.) 7.35% Tax Rate	Column 3 Luxury 7.75% Tax Rate	Column 4 Rental of Passenger Motor Vehicles 9.35% Tax Rate
1. Gross receipts from sales of goods ..... 1.	.00	.00	.00	
2. Gross receipts from leases and rentals..... 2.	.00		.00	.00
3. Gross receipts from labor and services ..... 3.	.00			
4. Goods purchased by your business subject to use tax ..... 4.	.00	.00	.00	
5. Leases and rentals by your business subject to use tax ..... 5.	.00		.00	.00
6. Services purchased by your business subject to use tax ..... 6.	.00			
<b>7. Total: Add Lines 1 through 6. .... 7.</b>	.00	.00	.00	.00
8. Deductions. See instructions. .... 8.	.00	.00	.00	.00
9. Subtract Line 8 from Line 7. If zero or less, enter "0". .... 9.	.00	.00	.00	.00
10a. Amount of tax due: Multiply Line 9 by Tax Rate. .... 10a.	.00	.00	.00	.00

10. Total tax due: Add Line 10a, Columns 1, 2, 3, and 4. .... 10.				.00
11a. Plastic Bag Fee: Total Number of Plastic Bags _____ × \$ 0.10 = ● 11a.				.00
11. For amended return only, enter tax paid on prior return. .... 11.				.00
12. Net amount due: Subtract Line 11 from the sum of Line 10 and Line 11a. .... 12.				.00
13. Interest _____ + Penalty _____ = ● 13.				.00
14. Total amount due: Add Line 12 and Line 13. .... 14.				.00

**Declaration:** I declare under the 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.

<b>Sign Here</b>	Taxpayer's signature ● _____	Title ● _____	Date ● - - - - - M M - D D - Y Y Y Y	Telephone number ● - - - - -
Keep a copy of this return for your records.	Taxpayer's email ● <b>This return MUST be filed electronically!</b>			
	Paid preparer's signature ● <b>DO NOT MAIL paper</b>	Paid preparer's address ● <b>tax return to DRS.</b>	Date ● - - - - - M M - D D - Y Y Y Y	



See instructions (Form O-88) before completing.

Connecticut Tax  
Registration Number

All quarterly and monthly filers **must** file Form OS-114 and pay its associated taxes electronically. Visit [portal.ct.gov/DRS-myconnect](http://portal.ct.gov/DRS-myconnect) to file your return electronically using **myconnect**. Form OS-114 **must** be filed and paid on or before the last day of the month following the end of the period.

If applicable, provide the following information:

Enter new mailing address: ●

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

Enter new trade name: ●  First return - Enter business start date: ●

M M - D D - Y Y Y Y

**New owners must obtain a new Connecticut Tax Registration Number.**

Enter new owner name: ●  Date sold: ●

M M - D D - Y Y Y Y

Address: ●

**Deductions** (See instructions, Form O-88.)

**Column 1**  
**General Sales**  
**6.35% Tax Rate**

**Column 2**  
**Meals and Beverages**  
**(Effective 10/1/19. See instructions.)**  
**7.35% Tax Rate**

**Column 3**  
**Luxury**  
**7.75% Tax Rate**

	Column 1 General Sales 6.35% Tax Rate	Column 2 Meals and Beverages (Effective 10/1/19. See instructions.) 7.35% Tax Rate	Column 3 Luxury 7.75% Tax Rate
15. Sales for resale or sales through a registered marketplace facilitator - sales of goods ..... 15.	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Sales for resale or sales through a registered marketplace facilitator - leases and rentals ..... 16.	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Sales for resale or sales through a registered marketplace facilitator - labor and services ..... 17.	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. All newspapers and subscription sales of magazines and puzzle magazines ..... 18.	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Trucks with GVW rating over 26,000 lbs. or used exclusively for carriage of interstate freight ..... 19.	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Food for human consumption, food sold in vending machines, items purchased with food stamps ..... 21.	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Sale of fuel for motor vehicles ..... 23.	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Sales of electricity, gas, and heating fuel for residential dwellings ..... 24.	<input type="text"/>	<input type="text"/>	<input type="text"/>
25. Sales of electricity - \$150 monthly charge per business ..... 25.	<input type="text"/>	<input type="text"/>	<input type="text"/>
26. Sales of electricity, gas, and heating fuel for manufacturing or agricultural production ..... 26.	<input type="text"/>	<input type="text"/>	<input type="text"/>
27. Aviation fuel ..... 27.	<input type="text"/>	<input type="text"/>	<input type="text"/>
29. Tangible personal property to persons issued a Farmer Tax Exemption Permit ..... 29.	<input type="text"/>	<input type="text"/>	<input type="text"/>
30. Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing ..... 30.	<input type="text"/>	<input type="text"/>	<input type="text"/>
31. Machinery, materials, tools, and equipment used in commercial printing process or publishing ..... 31.	<input type="text"/>	<input type="text"/>	<input type="text"/>
32. Vessels, machinery, materials, tools, and fuel for commercial fishing ..... 32.	<input type="text"/>	<input type="text"/>	<input type="text"/>

For Utility  
and Heating Fuel  
Companies  
Only



See instructions (Form O-88) before completing.

Connecticut Tax  
 Registration Number

	Column 1 General Sales 6.35% Tax Rate	Column 2 Meals and Beverages (Effective 10/1/19. See instructions.) 7.35% Tax Rate	Column 3 Luxury 7.75% Tax Rate
33. Out-of-state - sales of goods ..... 33.	.00	.00	.00
34. Out-of-state - leases and rentals ..... 34.	.00		.00
35. Out-of-state - labor and services ..... 35.	.00		
36. Motor vehicles or vessels purchased by nonresidents ..... 36.	.00		.00
37. Prescription medicines and diabetic equipment ..... 37.	.00		
38. Nonprescription drugs and medicines ..... 38.	.00		
39. Sales to charitable or religious organizations - sales of goods ..... 39.	.00	.00	.00
40. Sales to charitable or religious organizations - leases and rentals ..... 40.	.00		.00
41. Sales to charitable or religious organizations - labor and services ..... 41.	.00		
42. Sales to federal, Connecticut, or municipal agencies - sales of goods ..... 42.	.00	.00	.00
43. Sales to federal, Connecticut, or municipal agencies - leases and rentals ..... 43.	.00		.00
44. Sales to federal, Connecticut, or municipal agencies - labor and services ..... 44.	.00		
45. Items certified for air or water pollution abatement - sales, leases, and rentals of goods ..... 45.	.00		
47. Nontaxable labor and services ..... 47.	.00		
48. Services between wholly-owned business entities (See instructions, Form O-88.) ..... 48.	.00		
50. Trade-ins of all like-kind tangible personal property ..... 50.	.00		.00
52. Taxed goods returned within 90 days at the rate listed above in Columns 1 or 3 ..... 52.	.00		.00
56. Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods ..... 56.	.00		
63. Funeral expenses ..... 63.	.00		
69. Certain aircraft and repair services, repair or replacement parts for aircraft ..... 69.	.00		
71. Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form O-88.) ..... 71.	.00		
72. Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry ..... 72.	.00		
73. Repair and maintenance services and fabrication labor to vessels ..... 73.	.00		



See instructions (Form O-88) before completing.

Connecticut Tax  
 Registration Number

**Column 1**  
**General Sales**  
**6.35% Tax Rate**

**Column 2**  
**Meals and Beverages**  
 (Effective 10/1/19. See instructions.)  
**7.35% Tax Rate**

**Column 3**  
**Luxury**  
**7.75% Tax Rate**

74. Computer and data processing services at 1% (See instructions, Form O-88.)	74.	<input type="text"/>	.00		
75. Renovation and repair services to residential real property	75.	<input type="text"/>	.00		
77. Sales of qualifying items to direct payment permit holders	77.	<input type="text"/>	.00		<input type="text"/> .00
78. Sales of college textbooks	78.	<input type="text"/>	.00		
79. Sales tax holiday	79.	<input type="text"/>	.00		
82. Motor vehicles sold to active duty nonresident members of the armed forces at 4.5% (See instructions, Form O-88.)	82.	<input type="text"/>	.00		<input type="text"/> .00
83. For cigarette dealers <b>only</b> : Purchases of cigarettes taxed by a stamper or distributor.	83.	<input type="text"/>	.00		
84. Sales of vessels, motors for vessels or trailers used for transporting vessels at 2.99%. Effective October 1, 2019, sales of dyed diesel marine fuel at 2.99%. (See instructions, Form O-88.)	84.	<input type="text"/>	.00		
A. Other Adjustments - sales of goods	A.	<input type="text"/>	.00	<input type="text"/> .00	<input type="text"/> .00
(Describe: <input type="text"/> )					
B. Other Adjustments - leases and rentals	B.	<input type="text"/>	.00		<input type="text"/> .00
(Describe: <input type="text"/> )					
C. Other Adjustments - labor and services	C.	<input type="text"/>	.00		
(Describe: <input type="text"/> )					
<b>Total Deductions:</b>					
Enter here and in Column 1, Line 8 on the front of this return.		<input type="text"/>	.00		
Enter here and in Column 2, Line 8 on the front of this return.				<input type="text"/> .00	
Enter here and in Column 3, Line 8 on the front of this return.					<input type="text"/> .00