

OP-236 I
Instructions for OP-236
Connecticut Real Estate Conveyance Tax Return

General Instructions

Filing and Paying Electronically

File and pay **Form OP-236, Connecticut Real Estate Conveyance Tax Return**, electronically using the Real Estate Conveyance Tax Electronic Filing (**myCTREC**) application at **portal.ct.gov/DRS/myconneCT/myCTREC/myCTREC**. Attach all required supporting schedules and documentation to Form OP-236.



Grantor, Grantor's Attorney, or Grantor's Authorized Agent: You must submit both pages (DRS copy of OP-236 and the Town Clerk Copy) of a completed tax return to the city or town clerk with a check for the amount on Line 20 payable to **Commissioner of Revenue Services**.

Declaration: The grantor, grantor's attorney, or grantor's authorized agent must sign the return.

Amended Return: If you make an error on your return, you can correct the error by filing an amended Form OP-236, using **myCTREC**. Attach all required supporting schedules and documentation to Form OP-236. **Do not** send the amended return to the city or town clerk. Remit the state tax and interest due with the return to DRS. Enter the three-digit town code, the original volume, and the page of the recorded deed in the box marked *For Town Clerk Use Only* on the return. See *Table A - Town Codes*.

For the Latest News: Visit the DRS website at **portal.ct.gov/DRS**.

City or Town Clerk Instructions

Participating town clerks can use **myCTREC** to review and approve (or reject) electronically filed Connecticut Real Estate Conveyance Tax Returns. Once approved, the return and payment will be submitted to DRS for processing.

If filing by mail, submit this return and check not later than ten days after receipt to the Commissioner of Revenue Services at:

Department of Revenue Services
State of Connecticut
PO Box 5035
Hartford CT 06102-5035

Enter the three-digit town code, the volume, and the page reference in the box marked *For Town Clerk Use Only*. See *Table A - Town Codes*.

Do not use staples.

Line Instructions

Line 2: If the conveyed property is located in more than one municipality, complete a tax return for each town in which the property is located. Use **Form AU-263, Real Estate Conveyance Tax Allocation Worksheet**, to allocate the consideration to each municipality.

Line 3 and Line 6: Check the box if there are more than two grantors or, if the grantor is a partnership, S corporation, LLC, estate or trust you must complete and attach OP-236 Schedule A - Grantors. Provide the names, addresses, and Taxpayer Identification Numbers for each partner, shareholder, member, or beneficiary. If a partner, shareholder, member, or beneficiary of the grantor is a limited liability company (LLC) or a qualified subchapter S corporation (QSS), enter the name of such entity, its address and tax identification number.

Lines 4, 5, and 10: Grantor or Grantee's Address: Enter the address where the grantor or grantee will receive mail after the conveyance is complete. Do not enter the address of the property being conveyed as the grantor's address unless the grantor will continue receiving mail at this address.

Lines 4, 5, and 10: Taxpayer Identification Number: A Taxpayer Identification Number is required for each grantor or grantee name listed on the deed, instrument, or writing. The Taxpayer Identification Number may be a Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Indicate by checking the appropriate box whether you have entered an SSN or FEIN. This return is incomplete if an SSN or FEIN is not entered, and the processing of your return will be delayed. If there are more than two grantors/sellers, complete and attach **OP-236 Schedule A - Grantors, Supplemental Information for Connecticut Real Estate Conveyance Tax Return**, or more than one grantee/buyer, complete **OP-236 Schedule B - Grantees, Supplemental Information for Connecticut Real Estate Conveyance Tax Return**, and provide all the required information.

Line 7: If more than one deed was used to complete this sale or transfer, check this box. See Line 16a, Line 16b, and Line 16c instructions.

Line 9: If you check this box, you **must** complete and attach OP-236 Schedule B - Grantees. Provide the names, addresses, and Taxpayer Identification Numbers for each partner, shareholder, member, or beneficiary. If a partner, shareholder, member, or beneficiary of the grantee is a limited liability company (LLC) or a qualified subchapter S corporation (QSS), enter the name of such entity, its address and tax identification number.

Line 14: Conveyances for no consideration or less than adequate consideration may be subject to federal or Connecticut gift tax, or both. Consideration includes money or anything of value paid or transferred directly or indirectly whether or not expressed in the deed, instrument, or other writing. By way of example and not of limitation, consideration includes the amount of any liability assumed and the amount of any liability to which the property is subject.

Exempt Conveyances: If an exemption is claimed and no exemption code is entered, the return is incomplete and cannot be accepted by the town clerk. See *Types of Exempt Conveyances*, on Page 3.

Lines 15 through 20: Round all amounts to the nearest whole dollar.

Line 15: Unimproved land is real property that at the time of conveyance has no buildings, structures, or other physical improvements (including those under construction) to the property. Unimproved land includes land designated as farm, forest, or open space land.

Land designated as **farm land** means property classified as farm land under Conn. Gen. Stat. § 12-107c, land designated as **forest land** means land classified as forest land under Conn. Gen. Stat. § 12-107d, and land designated as **open space land** means land classified as open space land under Conn. Gen. Stat. § 12-107e.

Physical improvements include but are not limited to underground drainage improvements; parking lots; paved roads; recreational or athletic facilities such as baseball fields or golf courses; and functioning underground tanks.

Line 16: Enter the total consideration for the residential dwelling.

Residential dwelling means a single family dwelling including a condominium unit or a cooperative unit whether or not owner-occupied. Whether property is residential or nonresidential depends on the use to which the property has been devoted by the grantor. If a portion of the property has been used for residential purposes and the remainder has been used for nonresidential purposes, the use to which a preponderance of the square footage has been devoted is the use to which the property is deemed to have been devoted.

Lines 16a, 16b, and 16c: If the total consideration for a residential estate is \$800,000 or less, enter the amount on Line 16a. If the total consideration is greater than \$800,000 and the sale or transfer is completed in one deed, enter \$800,000 on Line 16a, the amount that exceeds \$800,000 but does not exceed \$2,500,000 on Line 16b, and the amount that exceeds \$2,500,000 on Line 16c. If the sale or transfer of a residential estate is completed using more than one deed and consideration is split among those deeds, the tax must be computed on the total consideration. The consideration and the \$800,000 and \$2,500,000 thresholds must be allocated based on the ratio of the consideration received by each grantor to the total consideration received for the residential estate. Under no circumstances should there be any difference in the total tax paid whether computed on one or multiple deeds.

Line 17: Residential property other than residential dwelling means real property that, at the time of conveyance, has buildings and structures (including those under construction) on the property used for residential housing. This includes apartment buildings, duplexes, nursing homes, and other multi-unit properties, whether or not the owner resides on the premises, but does not include hotels. It also includes real property that, at the time of its conveyance, does not have buildings and structures (including those under construction) but that has other physical improvements, as defined in Line 15 above, provided the real property is an approved residential building lot.

Line 18: Nonresidential property other than unimproved land means real property that at the time of conveyance is used for any purpose other than residential use, but does not include unimproved land as defined in Line 15, above.

Line 19: Property conveyed by a Delinquent Mortgagor: If the instrument conveys property on which mortgage payments have been delinquent for not less than six months to a corporation that is a financial institution or to a subsidiary of the corporation, which institution or subsidiary holds the delinquent mortgage on the property, enter the amount of the unpaid mortgage indebtedness plus unpaid accrued interest.

Financial institution means a corporation that is a bank, bank and trust company, trust company, savings bank, savings and loan association, or credit union whether organized under the laws of this or any other State of the United States or the laws of the United States.

Table A — Town Codes

Andover	001	Griswold	058	Prospect	115
Ansonia	002	Groton	059	Putnam	116
Ashford	003	Guilford	060	Redding	117
Avon	004	Haddam	061	Ridgefield	118
Barkhamsted	005	Hamden	062	Rocky Hill	119
Beacon Falls	006	Hampton	063	Roxbury	120
Berlin	007	Hartford	064	Salem	121
Bethany	008	Hartland	065	Salisbury	122
Bethel	009	Harwinton	066	Scotland	123
Bethlehem	010	Hebron	067	Seymour	124
Bloomfield	011	Kent	068	Sharon	125
Bolton	012	Killingly	069	Shelton	126
Bozrah	013	Killingworth	070	Sherman	127
Branford	014	Lebanon	071	Simsbury	128
Bridgeport	015	Ledyard	072	Somers	129
Bridgewater	016	Lisbon	073	Southbury	130
Bristol	017	Litchfield	074	Southington	131
Brookfield	018	Lyme	075	South Windsor	132
Brooklyn	019	Madison	076	Sprague	133
Burlington	020	Manchester	077	Stafford	134
Canaan	021	Mansfield	078	Stamford	135
Canterbury	022	Marlborough	079	Sterling	136
Canton	023	Meriden	080	Stonington	137
Chaplin	024	Middlebury	081	Stratford	138
Cheshire	025	Middlefield	082	Suffield	139
Chester	026	Middletown	083	Thomaston	140
Clinton	027	Milford	084	Thompson	141
Colchester	028	Monroe	085	Tolland	142
Colebrook	029	Montville	086	Torrington	143
Columbia	030	Morris	087	Trumbull	144
Cornwall	031	Naugatuck	088	Union	145
Coventry	032	New Britain	089	Vernon	146
Cromwell	033	New Canaan	090	Voluntown	147
Danbury	034	New Fairfield	091	Wallingford	148
Darien	035	New Hartford	092	Warren	149
Deep River	036	New Haven	093	Washington	150
Derby	037	Newington	094	Waterbury	151
Durham	038	New London	095	Waterford	152
Eastford	039	New Milford	096	Watertown	153
East Granby	040	Newtown	097	Westbrook	154
East Haddam	041	Norfolk	098	West Hartford	155
East Hampton	042	North Branford	099	West Haven	156
East Hartford	043	North Canaan	100	Weston	157
East Haven	044	North Haven	101	Westport	158
East Lyme	045	N. Stonington	102	Wethersfield	159
Easton	046	Norwalk	103	Willington	160
East Windsor	047	Norwich	104	Wilton	161
Ellington	048	Old Lyme	105	Winchester	162
Enfield	049	Old Saybrook	106	Windham	163
Essex	050	Orange	107	Windsor	164
Fairfield	051	Oxford	108	Windsor Locks	165
Farmington	052	Plainfield	109	Wolcott	166
Franklin	053	Plainville	110	Woodbridge	167
Glastonbury	054	Plymouth	111	Woodbury	168
Goshen	055	Pomfret	112	Woodstock	169
Granby	056	Portland	113		
Greenwich	057	Preston	114		

Types of Exempt Conveyances

Enter on Line 14.

Exemption Code

- 01** The instrument is one the State of Connecticut is prohibited from taxing by the laws or Constitution of the United States. Enter citation to specific statutory or constitutional provision on Line 14.
- 02** The instrument secures a debt or other obligation. (Example: mortgage deed)
- 03** The State of Connecticut or a Connecticut political subdivision is either the grantor or grantee of this instrument.
- 04** The instrument is a tax deed.
- 05** The instrument is a deed or release of property that is security for a debt or other obligation. Such instruments do not include a deed in lieu of foreclosure.
- 06** The instrument is a deed of partition (other than a decree of the Superior Court under Conn. Gen. Stat. § 52-495).
- 07** The instrument is a deed under a statutory merger or consolidation of corporations. The controlling interest transfer tax may apply.
- 08** The instrument is a deed made by a subsidiary corporation to its parent corporation for no consideration (including no assumption of liabilities of the subsidiary corporation) other than the cancellation or surrender of the subsidiary corporation's stock.
- 09** The instrument conveys property under decree of the Superior Court as the result of:
- A. An annulment, dissolved marriage, or legal separation under Conn. Gen. Stat. § 46b-81. Real estate conveyance tax returns are not required with the recording of Certificates by Decree;
 - B. Foreclosure by a decree of sale or market sale under Conn. Gen. Stat. § 49-24. On Line 4, enter the delinquent mortgagor's name, followed by the court representative's name and title (Committee) or enter the delinquent mortgagor's Social Security Number or Federal Employer Identification Number, whichever is applicable. Enter the court representative's mailing address;
 - C. Partition of joint and common estates under Conn. Gen. Stat. § 52-495; **or**
 - D. A judgment of loss mitigation under Conn. Gen. Stat. § 49-24.
- Enter the docket number on Line 14.
- 10** The instrument conveys residential property no later than six months after the date on which the property was previously conveyed to a transferor that is either: (1) an employer that acquired the property from an employee under an employee relocation plan; or (2) an entity in the business of purchasing and selling residential property of employees who are being relocated.
- 11** The instrument conveys property between affiliated corporations, provided both corporations are exempt from taxation under paragraph (2), (3), or (25) of section 501(c) of the Internal Revenue Code of the United States.
- 12** The instrument conveys the principal residence of a grantor who: (1) is approved for property tax assistance under Conn. Gen. Stat. § 12-129b or § 12-170aa for the current property tax assessment year; or (2) was approved for assistance in a property tax assessment year ending 15 months earlier or less. Such an instrument is not

Exemption Code

- exempt from the municipal real estate conveyance tax. The estate of a deceased person formerly approved for property tax assistance may not claim this exemption.
- 13** The instrument conveys property located in an area designated in accordance with Conn. Gen. Stat. § 32-70 as an enterprise zone. Such an instrument is not exempt from the municipal real estate conveyance tax.
- If claiming this exemption, attach a letter from the economic development officer of the relevant municipality stating that the property is located within the enterprise zone.
- 14** The instrument conveys property from a § 501(c)(3) corporation to another § 501(c)(3) corporation (as determined by the Internal Revenue Service).
- 15** The instrument conveys property in connection with the reorganization of a mutual savings bank or mutual savings and loan association under Conn. Gen. Stat. §§ 36a-192 to 198.
- 16** The instrument conveys property to any nonprofit organization organized for the purpose of holding undeveloped land in trust for conservation or recreation purposes.
- 17** The instrument conveys property between spouses.
- 18** The instrument conveys property located in a designated entertainment district. Such an instrument is not exempt from the municipal real estate conveyance tax.
- 19** The instrument conveys land to a water company, as defined in Conn. Gen. Stat. § 16-1, provided after the transfer the land is classified as Class I or Class II land, as defined in Conn. Gen. Stat. § 25-37c.
- 20** The instrument conveys property to effectuate a mere change of identity or form of ownership or organization where there is no change in beneficial ownership.
- 21** The instrument conveys a transferor's principal residence in lieu of foreclosure.
- 22** The instrument conveys a transferor's principal residence where the gross purchase price is insufficient to pay the sum of:
- The mortgages encumbering the property transferred; **and**
 - Any real estate taxes and other charges for which the municipality may place a lien (such as sewer taxes) and which have priority over the mortgages encumbering the property transferred.
- 23** The instrument conveys a transferor's principal residence with a deteriorated concrete foundation caused by pyrrhotite, as determined by a professional engineer. The exemption applies only to the first transfer after the engineer's written evaluation has been obtained by the transferor, and is not available to a transferor receiving financial assistance from the Crumbling Foundations Assistance Fund.
- If claiming this exemption, you must attach a copy of the engineer's written evaluation indicating that the foundation of such residence was made with defective concrete or the exemption will be disallowed. If filing your return electronically, you must keep a copy of the engineer's written evaluation and provide a copy if requested by DRS.