

Form OP-281

Seed Oyster Tax Return

▶	For Quarter Ending
▶	Connecticut Tax Registration Number
▶	Seed or Transplant Permit Number

If the address at right is incorrect, please make any changes necessary

Check here if this is an amended return.

Check here if this is your final return.

If this is your final return, enter your last business day: _____

1.	Number of bushels harvested	▶	1	
2.	Multiply Line 1 by \$	▶	2	
3.	Multiply Line 2 by 10% (.10)	▶	3	
4.	Penalty ▶\$ _____ Interest ▶\$ _____	=	4	
5.	Total Tax Due (Add Line 3 and Line 4)	▶	5	

Instructions

Due Date: You must file the return on or before the last day of the month immediately following the end of the calendar quarter.

Make your check or money order payable to: **Commissioner of Revenue Services.** Include your Connecticut tax registration number on your check or money order.

You must file a return each quarter even if no tax is due. Enter "0" on Line 5 and sign the return.

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 1. Enter the total number of bushels harvested.

Line 2. Multiply Line 1 by the retail value of the oysters as determined by the Commissioner of Agriculture.

Line 3. Multiply the amount on Line 2 by 10% (.10).

Line 4. Late Payment Penalty: If tax is due, the penalty for underpayment of the surcharge is 10% (.10) of the tax due or \$50, whichever is greater.

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

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 5. Enter the total of Lines 3 and 4.

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 that the penalty for willfully delivering a false return 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
Preparer's Signature	Preparer's Address	Date