

# OP-210

## Room Occupancy Tax Return

▶	For Period Ending
▶	Connecticut Tax Registration Number
	Federal Employer Identification Number
	For DRS Use Only

Complete this form in blue or black ink only.

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

Did you know you can file this form by Internet?



▶  Check here if this is an **amended** return.

1	Taxable receipts from room occupancy ▶	1			00
2	Amount of tax due: Multiply Line 1 by 12% (.12).			▶ 2	00
3	Add Penalty ▶ \$ _____ .00 and Interest ▶ \$ _____ .00			= 3	00
4	Total amount due: Add Line 2 and Line 3.			▶ 4	00

Check all boxes that apply and provide the information requested:

**Permanently out of business:** Enter last business date:      /      /     

MM      DD      YYYY

**New mailing address, trade name, or physical location:**

Enter new mailing address: \_\_\_\_\_

Enter new trade name: \_\_\_\_\_

Enter new physical location: PO Box is not acceptable \_\_\_\_\_

**First return:** Enter business start date:      /      /     

MM      DD      YYYY

**Change in ownership:** Enter date business was sold:      /      /     

MM      DD      YYYY

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

Enter name of new owner: \_\_\_\_\_

Enter address of new owner: \_\_\_\_\_

**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, 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

# OP 210 Instructions

## General Instructions

Complete this return in blue or black ink only.

You must file a return even if no sales were made during the period and no tax is due. If you did not make any sales, enter "0" on Line 1 and Line 2 and sign the 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.

**Mail to:** Department of Revenue Services  
State of Connecticut  
PO Box 5031  
Hartford CT 06102-5031

**Rounding:** You must round off cents to the nearest whole dollar on your returns and schedules. 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. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total. If you do not round, DRS will disregard the cents.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

**Due Date:** The due date of the return is one month after the end of the period indicated on 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 Instructions

### Line 1

Enter total taxable receipts received from room occupancy as defined in Conn. Gen. Stat. §12-407(a)(19). Room occupancy tax applies to the first 30 consecutive days of occupancy regardless of the ultimate length of occupancy.

Taxable receipts do **not** include room occupancy charges that are exempt from room occupancy.

### Examples of exemptions are:

- Amounts exempted from tax when a guest issues **CERT-112, Exempt Purchases of Meals or Lodging by Exempt Entities**, approved by DRS;
- Separately-stated charges for use of recreational facilities such as golf courses or spas; **and**
- Gross receipts from rooms rented for more than 30 days.

### Line 3

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

**Interest:** If this is a late or amended return, compute interest at the rate of 1% 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.

**For More Information:** If you have any questions, call Taxpayer Service at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). Visit the DRS website at **[www.ct.gov/DRS](http://www.ct.gov/DRS)** to preview and download forms and publications.