



# Form O-372 Admissions and Dues Taxes Return

Form O-372 **must be filed and paid electronically**. Do not send this paper return to the Department of Revenue Services (DRS), unless you have been granted a waiver by DRS. See *Electronic Filing Waiver*, on Instructions Page 1.

Taxpayer Name

**This return MUST be filed electronically!**

Address (number and street), apartment number, PO Box

**DO NOT MAIL paper tax return to DRS!**

City, town, or post office

State

ZIP Code

For period ending

MM - DD - YYYY

Connecticut Tax Registration Number

Federal Employer Identification Number (FEIN)

Due date

MM - DD - YYYY

1. Amount from motion picture shows subject to admissions tax at 6% rate .....	1.		.00
2. Admissions tax due at 6% rate: Multiply Line 1 by 6% (.06) .....	2.		.00
3. Amount subject to admissions tax at 10% rate for charges on or before June 30, 2021. See instructions. ....	3.		.00
4. Admissions tax due at 10% rate: Multiply Line 3 by 10% (.10) .....	4.		.00
5. Amount subject to admissions tax at 5% rate for events at certain venues for charges on or before June 30, 2021. See instructions. ....	5.		.00
6. Admissions tax due at 5% rate: Multiply Line 5 by 5% (.05) .....	6.		.00
7. Reserved for future use .....	7.		
8. Reserved for future use .....	8.		
9. Amount subject to dues tax .....	9.		.00
10. Dues tax due: Multiply Line 9 by 10% (.10) .....	10.		.00
11. Total tax due: Add Lines 2, 4, 6, and 10. ....	11.		.00
12. Interest: 1% of tax due per month or fraction of a month. ....	12.		.00
13. Penalty: 10% or \$50, whichever is greater .....	13.		.00
14. Total due: Add Lines 11, 12, and 13. ....	14.		.00

**Check here if:**

- This is an amended return.
- You are no longer required to collect these taxes. Enter last date of liability: MM - DD - YYYY
- You have a new address, trade name, or physical location.

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

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

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

**Declaration:** I declare under the penalty of law 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, 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

**This return MUST be filed electronically!**

MM - DD - YYYY

**DO NOT MAIL paper tax return to DRS!**

# Form O-372 Instructions

## General Instructions

**Form O-372 must be filed and paid electronically.** File this return electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT). You must file a return even if no tax is due. Returns are due the last day of the month following the end of the period.



If you are no longer required to collect these taxes, check the box on the front of this return indicating this is your final return. Enter the last business date on the line provided.

### Electronic Filing and Payment Waiver

Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the electronic filing requirement visit [portal.ct.gov/DRS](http://portal.ct.gov/DRS) and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

### File a Paper Return

Mail a paper return and payment to the address at the top of the front page only if you received an authorized electronic filing waiver from DRS.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form O-372**" and your Connecticut Tax Registration Number on the front of your check. Do not send cash. Do not use staples. DRS may submit your check to your bank electronically.

### 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.

### Successor Liability

The purchaser of a business is liable under Conn. Gen. Stat. § 12-546 for the taxes of its predecessor to the extent of the purchase price unless the seller provides **Form AU-712AD, Tax Clearance Certificate for Admissions and Dues Taxes**, from DRS.

### Responsible Person Liability

Responsible persons may be liable under Conn. Gen. Stat. § 12-547a for admissions and dues tax incurred by their businesses.

### 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.

### Display of Certificate

You must conspicuously display your certificate of registration, *Admissions and Dues Taxes Certificate*, at the place for which it was issued.

## Line Instructions

**Fill in all relevant lines, including Totals. Missing lines may delay the processing of your return.**

### Line 1 - Motion picture show admission charges

Enter the amount charged for admissions to motion picture shows. The admissions tax rate on motion picture shows is 6%. Motion picture show admission charges of not more than \$5 are exempt. Do **not** enter these amounts on Line 1, or elsewhere on this return.

### Line 2 - Admissions tax on motion picture shows

Multiply the amount entered on Line 1 by the 6% tax rate.  
Form O-372 Instructions (Rev. 07/21)

### Line 3 - Admission charges at 10%

Enter the amount charged on or before June 30, 2021, for access to a place where amusement, entertainment, or recreation is provided. See **Special Notice 2021(3), Legislative Changes Affecting Admissions Tax and Sales and Use Taxes as of July 1, 2021**. Exclude any charges for instruction and charges exempt from admissions tax. See **Informational Publication 2020(2), Admissions Tax Exemptions and Reduced Rates of Tax**, for additional information.

The following are exempt from admissions tax:

- Any admission charge of less than one dollar;
- Daily admission charges to participate in an athletic or sporting activity;
- Admission charges to any event where all proceeds benefit an entity exempt from federal income tax under the Internal Revenue Code (IRC) provided the entity assumes the financial risk associated with presentation of the event. The exemption does not apply to admission charges to the stadium facility at Rentschler Field;
- Admission charges to any event that in the Commissioner's opinion is held to raise funds for an entity exempt from federal income tax under the IRC provided the net profit benefiting that entity exceeds the admissions tax that would have been charged. The exemption does not apply to admission charges to the stadium facility at Rentschler Field;
- Admission charges to any interscholastic athletic event held at the stadium facility at Rentschler Field;
- Admission charges paid by centers of service for elderly persons described in Conn. Gen. Stat. § 17b-425(d). The exemption does not apply to taxable admission charges to the stadium facility at Rentschler Field;
- Admission charges to productions featuring live performances by actors and musicians at Gateway's Candlewood Playhouse, Ocean Beach Park, or any nonprofit theater in Connecticut exempt from federal tax under IRC § 501;
- Admission charges to any carnival or amusement ride;
- Admission charges including cover charges to establishments where the admission charge was previously subject to the cabaret tax; **and**
- Admission charges to any event at the Dunkin' Donuts Park in Hartford, effective July 1, 2020.

### Line 4 - Admission charges at 10%

Multiply the amount entered on Line 3 by the 10% tax rate.

### Line 5 - Admission charges at 5%

Enter the total amount charged for admission to the following venues and events, effective July 1, 2020 through June 30, 2021 (See **Special Notice 2021(3), Legislative Changes Affecting Admissions Tax and Sales and Use Taxes as of July 1, 2021**):

- Any event at the XL Center in Hartford;
- Any event at Dillon Stadium in Hartford;
- Any athletic event presented by a member team of the Atlantic League of Professional Baseball at the New Britain Stadium;
- Any event at the Webster Bank Arena in Bridgeport;
- Any event at the Harbor Yard Amphitheater in Bridgeport;
- Any event at Dodd Stadium in Norwich;
- Any event at the Oakdale Theatre in Wallingford; **and**
- Any event other than an interscholastic athletic event at the stadium facility at Rentschler Field.

**Line 6 - Admission charges at 5%**

Multiply the amount entered on Line 5 by the 5% tax rate.

**Line 7 - Reserved for future use****Line 8 - Reserved for future use****Line 9 - Club dues and initiation fees**

Enter the total amount paid as dues or initiation fees to any social, athletic, or sporting club excluding charges for instruction, certain special assessments, and exemptions from dues tax.

The following are exempt from dues tax:

- A club where the annual dues and any initiation fee of a fully privileged member are each \$100 or less;
- A club sponsored and controlled by a charitable or religious organization, governmental agency, or nonprofit educational institution;
- Any society, order, or association operating under the lodge system or any local fraternal organization among students of a college or university;
- Lawn bowling clubs; **and**
- Charges for locker rentals.

**Line 10 - Club dues and initiation fees**

Multiply the amount entered on Line 9 by the 10% tax rate.

**Line 11 - Total tax due**

Add Lines 2, 4, 6, and 10 and enter the total.

**Line 12 - Interest**

If this is a late payment or amended return, enter interest of 1% of the tax due per month or fraction of a month from the due date.

**Line 13 - Penalty**

If this is a late return, enter a penalty of 10% of the tax due or \$50, whichever is greater.

**Line 14 - Total due**

Add Lines 11, 12, and 13 and enter the total.

**For Further Information**

Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

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.

**E-Services Update**

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).