



Form OP-337

Tourism Surcharge Return on the Rental/Leasing of Passenger Motor Vehicles

Form OP-337 is required to be electronically filed and paid for periods beginning on or after January 1, 2023.

Due date
-- --
M M - D D - Y Y Y Y

For period ending
-- --
M M - D D - Y Y Y Y

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

Connecticut Tax Registration Number

Federal Employer Identification Number

DRS use only

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M M - D D - Y Y Y Y

1. Number of passenger motor vehicles subject to surcharge

▶ 1.

2. Total number of days the vehicles from Line 1 were rented or leased

▶ 2.

3. Amount of surcharge due (Multiply Line 2 by \$1)

▶ 3. .00

4. Credit for uncollectible accounts (See Instructions)

▶ 4. .00

5. Net surcharge due (Subtract Line 4 from Line 3)

▶ 5. .00

6. Penalty (See Instructions)

▶ 6. .00

7. Interest (See Instructions)

▶ 7. .00

8. Total amount due (Add Lines 5, 6, and 7)

▶ 8. .00

If applicable, provide the following information:

Amended return ▶

Final return ▶

Enter last business date: ▶

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M M - D D - Y Y Y Y

Enter new mailing address:

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

Enter new trade name:

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, 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

Taxpayer's email address

This return MUST be filed electronically!

Preparer's signature

Preparer's address

DO NOT MAIL paper tax return to DRS.



Form OP-337 Instructions

General Instructions

File and pay Form OP-337 electronically.

File this return and make payment electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT. Form OP-337 is required to be electronically filed and paid for periods beginning on or after January 1, 2023.



File and Pay by Mail: Those granted an electronic filing and payment waiver may file by paper and make payment by check. Complete the return in blue or black ink only. Do not use staples. To request a one-year waiver from the electronic filing requirement, visit portal.ct.gov/DRS and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

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 2997
Hartford CT 06104-2997

You must file a return even if no surcharge is due. Enter "0" on Line 1 and Line 2 and sign the return.

Due Date: The due date of the return is the last day of the month after the end of the period indicated above.

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

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

Line 1

Enter the total number of passenger motor vehicles rented or leased for 30 consecutive calendar days or less during this period. For the surcharge, a day means each day or portion of a day for which a lessor charges a lessee for the lease or rental of a passenger motor vehicle.

Line 2

Enter the total number of days, or portion of a day, for which a charge was made for the rental or lease of vehicles.

Line 3

The surcharge is \$1 per day, or portion of a day, for which the lessor charged the lessee on the rental or lease of motor vehicles for 30 consecutive calendar days or less. Multiply the number of days on Line 2 by \$1.

Line 4

A credit is allowed for surcharges remitted on accounts determined to be worthless and written off for federal income tax purposes. You must take the credit on the next Form OP-337 due after the write-off for federal tax purposes.

Line 5

Subtract Line 4 from Line 3.

Line 6

Late Payment Penalty: If a surcharge is due, the penalty for underpayment of the surcharge is 15% (.15) of the surcharge due or \$50, whichever is greater.

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

Penalty for Failure to Pay Electronically: The following graduated penalty amounts will apply if you fail to remit payments electronically:

- First offense – 10% penalty on the amount of the required tax payment, but not more than \$2,500;
- Second offense – 10% penalty, but not more than \$10,000; **and**
- Third and subsequent offenses – 10% penalty.

Line 7

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 8

Add Lines 5, 6, and 7.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.