



Form OP-374 is required to be electronically filed and paid for periods beginning on or after January 1, 2023.

Name For quarter ending ▶

This return MUST be filed electronically!

Street address CT Tax Reg. # ▶

DO NOT MAIL paper tax return to DRS.

City/town State Zip Code FEIN ▶

General Information

Check if this is an amended return.

Check if you are permanently out of business and enter the last business date - -
M M - D D - Y Y Y Y

Enter new trade name

Enter new physical location, not PO Box

Surcharge Calculation

1	Total gross receipts from dry cleaning services	▶ 1.	<input type="text"/>	.00
2	Total surcharge: Multiply Line 1 by 1% (.01).	▶ 2.	<input type="text"/>	.00
3	Penalty: See Line Instructions.	▶ 3.	<input type="text"/>	.00
4	Interest: See Line Instructions.	▶ 4.	<input type="text"/>	.00
5	Total amount due: Add Lines 2, 3, and 4.	▶ 5.	<input type="text"/>	.00

Declaration and Signature

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 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.

Sign Here Taxpayer's signature Title Date (MMDDYYYY)

Keep a copy of this return for your records. Paid preparer's name (print) Paid preparer's signature Date (MMDDYYYY) Preparer's SSN or PTIN

DO NOT MAIL paper tax return to DRS.

Firm's name and address Firm's FEIN Telephone number



Form OP-374 Instructions

General Instructions

File and pay Form OP-374 electronically.

File this return and make payment electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT. Form OP-374 is required to be electronically filed and paid for periods beginning on or after January 1, 2023.



You must file a return each quarter even if no surcharge is due. If you are permanently out of business, check the applicable box and enter your last day of business.

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**. Write your Connecticut Tax Registration Number on your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Due Date: On or before the last day of the month immediately following the end of the calendar quarter.

Rounding: You must round off cents to the nearest whole dollar on your return 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.

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

Late Filing Penalty: 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.

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 4: Interest: If this is a late or amended return, compute the 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 the Latest News

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