

Department of Revenue Services State of Connecticut PO Box 5014 Hartford CT 06102-5014 OP374 0617W 01 9999



Form OP-374 Connecticut Dry Cleaning Establishment Surcharge Return

(Rev. 01/23)

		Form OP-374 is	s required to be	electronically f	iled and paid for peri	ods beginning on or aft	er January 1, 2023.)
Name								
	Т	his return N	//UST be fi	iled elect	ronically!	For quarter end	ling >	
Stree	t addres							
		DO NOT MA	IL paper t	tax returr	to DRS.	CT Tax Reg. # ▶		
City/to	own			State Zip C	Code			
						FE	IN ►	
Ger	neral	I Information						
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	(Check if this is an ame	ended return.					
	C	Check if you are perm	anently out of bus	siness and enter	the last business date			
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Enter new physical location, not PO Box								
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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 File and pay your taxes online! electronically filed and paid for myconne 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.