



**Form OP-374**  
**Connecticut Dry Cleaning Establishment**  
**Surcharge Return**  
(Rev. 11/22)

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

Name			For quarter ending ▶	
Street address			CT Tax Reg. # ▶	
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

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Enter new trade name

Enter new physical location, not PO Box

### Surcharge Calculation

1	Total gross receipts from dry cleaning services .....	▶ 1.		.00
2	Total surcharge: Multiply Line 1 by 1% (.01). .....	▶ 2.		.00
3	Penalty: See Line Instructions. ....	▶ 3.		.00
4	Interest: See Line Instructions. ....	▶ 4.		.00
5	<b>Total amount due:</b> Add Lines 2, 3, and 4. ....	▶ 5.		.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  Keep a copy of this return for your records.	Taxpayer's signature		Title		Date (MMDDYYYY)	
	Paid preparer's name (print)		Paid preparer's signature		Date (MMDDYYYY)	
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 a Paper Return:** Complete the return in blue or black ink only. 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.

**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**.