

# Form AU-331

## Connecticut Controlling Interest Transfer Tax - Informational Return

(Rev. 02/23)



For DRS  
Use Only

-	-								
M	M	-	D	D	-	Y	Y	Y	Y

Complete Form AU-331 through **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT). See instructions on Page 2.

### Part I - Information concerning the entity in which controlling interest was transferred

Check if this is an amended return.

1. Name of entity ▶	2. Federal Employer Identification Number (FEIN) ▶
3. Entity's address ▶	PO Box
Number and street	
City, town, or post office	State ZIP code
▶	▶
4. Date of transfer of controlling interest in the entity: ▶	5. Interest transferred ▶
M M - D D - Y Y Y Y	
6. Connecticut real property owned directly or indirectly by the entity ▶	

### Part II - Information concerning the transferor(s)

1. Name of transferor ▶	2. FEIN or Social Security Number (SSN) ▶
3. Transferor's address ▶	PO Box
Number and street	
City, town, or post office	State ZIP code
▶	▶

### Part III - Information concerning the transferee(s)

1. Name of transferee ▶	2. FEIN or SSN ▶
3. Transferee's address ▶	PO Box
Number and street	
City, town, or post office	State ZIP code
▶	▶

**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, or 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.

<b>Sign Here</b> Keep a copy of this return for your records.	Signature of principal officer, transferor, or authorized agent ▶	Title ▶	Date ▶
	Print name of principal officer, transferor, or authorized agent ▶		Telephone number ▶
	Paid preparer's signature ▶	Date ▶	Preparer's SSN or PTIN ▶
	Firm's name, address, and ZIP code ▶	Firm's FEIN ▶	Telephone number ▶

## Form AU-331 - Instructions

**Form AU-331**, *Controlling Interest Transfer Tax Informational Return*, must be filed by any entity in which a controlling interest is transferred if the transfer is subject to the controlling interest transfer tax or taxes. The transferor of a controlling interest is subject to the tax or taxes and must file **Form AU-330**, *Controlling Interest Transfer Tax Return*. For more specific information regarding the tax, see **Special Notice 2003(11)**, *2003 Legislation Affecting the Controlling Interest Transfer Taxes*.

A controlling interest is more than 50% of the total combined voting power of all classes of stock in the case of a corporate entity and more than 50% of the capital, profits, or beneficial interest in the case of a noncorporate entity such as a partnership, limited liability company, or trust. A controlling interest may be transferred in one transfer or in a series of transfers.

### Filing Electronically

File Form AU-331 electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT). See **Informational Publication 2022(6)**, *Filing and Paying Connecticut Taxes Electronically*.

### Filing a Paper Return

If you file by mail, complete this return in blue or black ink only. Do not use staples.

**Mail to:** Department of Revenue Services  
State of Connecticut  
PO Box 5031  
Hartford CT 06102-5031

**Part I, Line 4:** Enter the date on which the interest was transferred. This return is due on or before the last day of the month following the month in which the controlling interest was transferred. When the controlling interest is transferred in a series of transfers, enter the date in which the interest transferred, in the aggregate, is more than 50%.

**Part 1, Line 6:** List all Connecticut real property (including farm land, forest land, open space land, and maritime heritage land) owned directly or indirectly by the entity in which a controlling interest was transferred. Provide the street address and the parcel numbers (map/block/lot). If more than one property, attach a schedule.

**Part II, Line 1:** Enter name of transferor. If more than one transferor, attach a schedule providing the name, address, and FEIN of each transferor.

**Part II, Line 2:** If the transferor is an individual, enter his or her SSN. If the transferor is other than an individual, enter its FEIN.

**Part II, Line 3:** If the transferor is an individual, enter his or her home address. If the transferor is other than an individual, enter its mailing address.

**Part III, Line 1:** Enter name of transferee. If more than one transferee, attach a schedule providing the name, address, and FEIN of each transferee.

**Part III, Line 2:** If the transferee is an individual, enter his or her SSN. If a transferee is other than an individual, enter its FEIN.

**Part III, Line 3:** If the transferee is an individual, enter his or her home address.

### For the Latest News

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