

OP-271

Connecticut Solid Waste Assessment Return

Connecticut Tax Registration Number
For Calendar Quarter Ending
Federal Employer Identification Number
For Department Use Only

Taxpayer Name		
Address (Number and Street), apartment number, PO Box		
City, town, or post office	State	Zip code

Check if applicable:

☐ Final Return
(going out of business)

☐ Amended Return

1.	Number of tons of solid waste processed	▶	1.		
2.	Tax due @ \$1.50 per ton (Multiply Line 1 by \$1.50)	▶	2.		00
3.	Add Interest ▶ \$ _____ and Penalty ▶ \$ _____	=	3.		00
4.	Total amount (Add Lines 2 and 3)	▶	4.		00

Filing and Paying Electronically

File and pay Form OP-271 electronically using **myconnectCT**. DRS **myconnectCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



Filing and Paying by Mail

Make check payable to **Commissioner of Revenue Services**. Write "Form OP-271" and your Connecticut Tax Registration Number on the front of your check. Sign your check and paper clip it to the front of your return.

You must file a return even if no assessment is due. If no assessment is due, enter "0" on Line 1 and Line 2 and sign the return.

Mail this form and payment (if required) to:

Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford, CT 06102-5031

Due Date

The due date of the return is the last day of the month following the calendar quarter covered by the return.

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 1 - Enter the total number of tons of solid waste the resource recovery facility processed during the calendar quarter indicated above.

Line 2 - Multiply the amount on Line 1 by \$1.50 and enter the total.

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

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

Interest: In general, interest applies to any portion of the tax not paid on or before the original due date of the return. If you do not pay the tax when due, you will owe interest at the rate of 1% (.01) per month or fraction of a month until the tax is paid in full.

Line 4 - Add Lines 2 and 3.

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 to DRS is a fine of not more than \$5,000, or imprisonment for not more than 5 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 Signature	Title	Date
Paid Preparer Signature	Telephone Number — —	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN