



# Form OP-383 Rental Surcharge Annual Report

(Rev. 12/24)



Form OP-383 must be filed and paid electronically. Visit myconneCT at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).

This report must be filed on or before February 18, 2025, even if no surcharge is due or if no rentals were made. You must file *Schedule A* with your report.

Period ending  Due date   
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Taxpayer name

**This report MUST be filed electronically!**

Address (number and street), apartment number, PO Box

**DO NOT MAIL paper tax report to DRS.**

City, town, or post office  State  ZIP code

Check here if this is an **amended** report.

Check here if you are no longer required to collect this surcharge. Enter last date of liability:   
M M - D D - Y Y Y Y

Check here if you have a new address, trade name, or physical location.

Enter new mailing address:

Enter new trade name:

Enter new physical location; not PO Box.

Connecticut Tax Registration Number

Federal Employer Identification Number

1. Total amount received from rentals subject to the surcharge from <i>Schedule A</i> , Line 1	1. <input type="text"/>	.00
2. Total surcharge actually collected from rentals from <i>Schedule A</i> , Line 2	2. <input type="text"/>	.00
3. Personal property taxes actually paid to Connecticut municipalities from <i>Schedule A</i> , Line 3	3. <input type="text"/>	.00
4. Licensing, titling, and registration fees actually paid to Connecticut Department of Motor Vehicles (DMV) from <i>Schedule A</i> , Line 4	4. <input type="text"/>	.00
5. Add Line 3 and Line 4.	5. <input type="text"/>	.00
6. Subtract Line 5 from Line 2. If zero or less, enter "0."	6. <input type="text"/>	.00
7. Penalty: See instructions.	7. <input type="text"/>	.00
8. Interest: See instructions.	8. <input type="text"/>	.00
9. <b>Total amount due:</b> Add Lines 6, 7, and 8.	9. <input type="text"/>	.00

**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.

**Sign Here**  
Keep a copy of this report for your records.

Taxpayer signature  Title  Date (MMDDYYYY)

Taxpayer's email address

**This report MUST be filed electronically!**

Paid preparer signature  Paid preparer's address  Date (MMDDYYYY)

**DO NOT MAIL paper tax report to DRS.**



Connecticut  
Tax Registration  
Number

Submit all copies of this schedule to the Department of Revenue Services (DRS) with **Form OP-383, Rental Surcharge Annual Report.**

### Schedule A - Rental Surcharge

#### Computation of Net Amount of Surcharge Due for Each Piece of Machinery Rented During Calendar Year 2024.

Each rental company **must** complete this schedule to report each piece of machinery rented in Connecticut to a lessee during calendar year 2024.

<b>Column A</b> Vehicle Identification Number If the piece of machinery has no vehicle identification number, enter a brief description of the machinery.	<b>Column B</b> Municipality Code for Connecticut municipality to which personal property taxes were paid during 2024. See Instructions Page 2.	<b>Column C</b> Amount received during 2024 from rentals of machinery subject to the surcharge	<b>Column D</b> Surcharge actually collected during 2024 on rentals subject to the surcharge	<b>Column E</b> Personal property taxes actually paid to a Connecticut municipality during 2024	<b>Column F</b> Licensing, titling, and registration fees paid to the Connecticut DMV during 2024 if applicable

1. Total of Column C: Enter on Form OP-383, Line 1.
2. Total of Column D: Enter on Form OP-383, Line 2.
3. Total of Column E: Enter on Form OP-383, Line 3.
4. Total of Column F: Enter on Form OP-383, Line 4.


See the *Schedule A Instructions* on Instructions Page 1 before completing this schedule. Make additional copies of this schedule as needed.

# Form OP-383 Instructions

## General Instructions

### Form OP-383 must be filed and paid electronically.

File this report and make payment electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT).



For more information, visit [portal.ct.gov/DRS/Taxes/Rental-Surcharge/Tax-Information](https://portal.ct.gov/DRS/Taxes/Rental-Surcharge/Tax-Information).

The rental surcharge is imposed on machinery rented within Connecticut by a rental company to a lessee for a period of less than 365 days or under an open-ended contract for an undefined period of time. The rental surcharge rate for the rental of machinery is 2.75%. The rental surcharge is imposed on the total amount the rental company charges the lessee for the rental of the machinery. The rental surcharge is in addition to any tax otherwise applicable to any rental, and is includable in the measure of the sales and use taxes imposed under Chapter 219.

For the purpose of the rental surcharge on a daily rental of machinery, the period for the term of a machinery rental begins on the date a piece of machinery is rented to a lessee and terminates on the date the piece of machinery is returned to the rental company. Therefore, if a rental of a piece of machinery is renewed **before** the machinery is returned to the rental company, the term of the renewal is added to the term of the initial rental to determine the rental period. The rental is **not** subject to the rental surcharge if the initial rental of a piece of machinery:

- Is for a term of less than 365 consecutive calendar days, **and**
- After adding the renewal term to the initial term, the rental period is 365 consecutive calendar days or more.

**Machinery** means all equipment owned by a company that qualifies as a rental company including, but not limited to, bulldozers, earthmoving equipment, well-drilling machinery and equipment, or cranes. The term "equipment" should be given its commonly understood meaning and include the implements (machinery and tools) used in operation or activity. Such activities include, but are not limited to, construction, mining, and forestry. See **OCG-1, Office of the Commissioner Guidance Regarding the Rental Surcharge**.

## Filing Instructions

File **Form OP-383, Rental Surcharge Annual Report**, and **Schedule A** with the Department of Revenue Services (DRS) on or before February 18, 2025. This form is year specific. To prevent any delay in processing your report, the correct year's form **must** be submitted to DRS.

**File Electronically:** File this report and make payment electronically using **myconneCT** at [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT). When filing Form OP-383, follow the instructions on **myconneCT** for filing **Schedule A**.

**File and Pay by Mail:** Those granted an electronic filing and payment waiver may file by paper and make payment by check. Complete the report 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](https://portal.ct.gov/DRS) and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

If a payment is due, make check payable to **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Include your Connecticut Tax Registration Number on your check.

**Mail to:** Department of Revenue Services  
State of Connecticut  
PO Box 2997  
Hartford CT 06104-2997

Keep a copy of Form OP-383, **Schedule A**, and supporting documentation related to property taxes, registration, and titling fees actually paid during calendar year 2024 for at least three years.

If you have more than one location, you must use Form OP-383 to file a consolidated report. Call the Registration Unit at **860-297-4885** about filing Form OP-383 as a consolidated report.

**Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your returns and 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.

**Penalty for nonpayment or late payment of tax:** 15% of the tax due or \$50, whichever is greater.

**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.

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

## Schedule A Instructions

Complete **Schedule A** first and enter the information as instructed on the appropriate lines of Form OP-383. For each piece of machinery, enter the appropriate information in Columns A, B, C, D, E, and F.

### Column A

Enter the vehicle identification number of each piece of machinery, if applicable, you used for rental purposes during calendar year 2024. If the piece of machinery has no vehicle identification number, enter a brief description of the machinery such as bulldozer, crane, etc.

### Column B

Enter the municipality code from Instructions Page 2 for the Connecticut municipality to which personal property taxes were paid on the piece of machinery during calendar year 2024.

### Column C

Enter the amount subject to the 2.75% rental surcharge you received from rental of pieces of machinery during calendar year 2024. Enter the total of Column C on Form OP-383, Line 1. Do not include receipts from machinery rented for 365 consecutive calendar days or more.

### Column D

Enter the rental surcharge you actually collected on rentals of the piece of machinery during calendar year 2024. This amount should equal 2.75% of the amount entered in Column C. Enter the total of Column D on Form OP-383, Line 2. Column D should not include the rental surcharge collected on the initial machinery rental and refunded to the lessee because the rental period was 365 consecutive calendar days or more after the machinery rental was renewed.

### Column E

If you own the piece of machinery, enter the personal property taxes you paid to the Connecticut municipality identified in Column B during calendar year 2024. If you do not own the piece of machinery, but lease it from another person for rental purposes and the lease requires you to pay those property taxes on the machinery to that other person, enter the personal property taxes you paid to that other person during calendar year 2024. Enter the total of Column E on Form OP-383, Line 3.

### Column F

If you own the piece of machinery, enter the registration and titling fees you paid to the Connecticut Department of Motor Vehicles (DMV), if any, during calendar year 2024. If you do not own the piece of machinery, but lease it from another person for rental purposes and the lease requires you to pay those registration and titling fees on the machinery to that other person, enter the registration and titling fees you paid during calendar year 2024 to that other person. Enter the total of Column F on Form OP-383, Line 4.

## For the Latest News

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

## Rental Surcharge Municipality Code List

From the municipality code below, enter the applicable municipality code number on *Schedule A*, Column B.

Municipality Code No.	Municipality Name	Municipality Code No.	Municipality Name	Municipality Code No.	Municipality Name
001	Andover	058	Griswold	115	Prospect
002	Ansonia	059	Groton	116	Putnam
003	Ashford	060	Guilford	117	Redding
004	Avon	061	Haddam	118	Ridgefield
005	Barkhamsted	062	Hamden	119	Rocky Hill
006	Beacon Falls	063	Hampton	120	Roxbury
007	Berlin	064	Hartford	121	Salem
008	Bethany	065	Hartland	122	Salisbury
009	Bethel	066	Harwinton	123	Scotland
010	Bethlehem	067	Hebron	124	Seymour
011	Bloomfield	068	Kent	125	Sharon
012	Bolton	069	Killingly	126	Shelton
013	Bozrah	070	Killingworth	127	Sherman
014	Branford	071	Lebanon	128	Simsbury
015	Bridgeport	072	Ledyard	129	Somers
016	Bridgewater	073	Lisbon	130	Southbury
017	Bristol	074	Litchfield	131	Southington
018	Brookfield	075	Lyme	132	South Windsor
019	Brooklyn	076	Madison	133	Sprague
020	Burlington	077	Manchester	134	Stafford
021	Canaan	078	Mansfield	135	Stamford
022	Canterbury	079	Marlborough	136	Sterling
023	Canton	080	Meriden	137	Stonington
024	Chaplin	081	Middlebury	138	Stratford
025	Cheshire	082	Middlefield	139	Suffield
026	Chester	083	Middletown	140	Thomaston
027	Clinton	084	Milford	141	Thompson
028	Colchester	085	Monroe	142	Tolland
029	Colebrook	086	Montville	143	Torrington
030	Columbia	087	Morris	144	Trumbull
031	Cornwall	088	Naugatuck	145	Union
032	Coventry	089	New Britain	146	Vernon
033	Cromwell	090	New Canaan	147	Voluntown
034	Danbury	091	New Fairfield	148	Wallingford
035	Darien	092	New Hartford	149	Warren
036	Deep River	093	New Haven	150	Washington
037	Derby	094	Newington	151	Waterbury
038	Durham	095	New London	152	Waterford
039	Eastford	096	New Milford	153	Watertown
040	East Granby	097	Newtown	154	Westbrook
041	East Haddam	098	Norfolk	155	West Hartford
042	East Hampton	099	North Branford	156	West Haven
043	East Hartford	100	North Canaan	157	Weston
044	East Haven	101	North Haven	158	Westport
045	East Lyme	102	North Stonington	159	Wethersfield
046	Easton	103	Norwalk	160	Willington
047	East Windsor	104	Norwich	161	Wilton
048	Ellington	105	Old Lyme	162	Winchester
049	Enfield	106	Old Saybrook	163	Windham
050	Essex	107	Orange	164	Windsor
051	Fairfield	108	Oxford	165	Windsor Locks
052	Farmington	109	Plainfield	166	Wolcott
053	Franklin	110	Plainville	167	Woodbridge
054	Glastonbury	111	Plymouth	168	Woodbury
055	Goshen	112	Pomfret	169	Woodstock
056	Granby	113	Portland		
057	Greenwich	114	Preston		