



**Form OP-383**  
**Rental Surcharge Annual Report**  
(Rev. 12/25)



Form OP-383 **must be filed and paid electronically.** Visit **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

This report must be filed on or before February 17, 2026, even if no surcharge is due or if no rentals were made. You must file *Schedule A* with your report.

Period ending **12 - 31 - 2025**  
M M - D D - Y Y Y Y

Due date **02 - 17 - 2026**  
M M - D D - Y Y Y Y

Connecticut Tax Registration Number

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

Federal Employer Identification Number

☐ 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.

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

|                                                                  |                                             |                      |                 |
|------------------------------------------------------------------|---------------------------------------------|----------------------|-----------------|
| <b>Sign Here</b><br>Keep a copy of this report for your records. | Taxpayer signature                          | Title                | Date (MMDDYYYY) |
|                                                                  | <input type="text"/>                        | <input type="text"/> | - -             |
|                                                                  | Taxpayer's email address                    |                      |                 |
| <b>This report MUST be filed electronically!</b>                 |                                             |                      |                 |
| Paid preparer signature                                          | Paid preparer's address                     |                      | Date (MMDDYYYY) |
| <input type="text"/>                                             | <b>DO NOT MAIL paper tax report to DRS.</b> |                      | - -             |



### Schedule A - Rental Surcharge

Each rental company **must** complete this schedule to report each piece of machinery rented in Connecticut to a lessee during calendar year 2025.

Visit us at **[portal.ct.gov/DRS](http://portal.ct.gov/DRS)** for more information.

# 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 17, 2026. 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 2025 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 2025. 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 2025.

### Column C

Enter the amount subject to the 2.75% rental surcharge you received from rental of pieces of machinery during calendar year 2025. 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 2025. 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 2025. 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 2025. 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 2025. 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 2025 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           |                       |                   |