

Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford CT 06102-5031
(Rev. 07/25)
O372 0123W 01 9999



Form O-372 Dues Tax Return

For period ending

— —
M M - D D - Y Y Y Y

Connecticut Tax Registration Number

Federal Employer Identification Number (FEIN)

Due date

— —
M M - D D - Y Y Y Y

Taxpayer Name

This return MUST be filed electronically!

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

DO NOT MAIL paper tax return to DRS!

City, town, or post office

State

ZIP Code

1. Amount subject to dues tax 1. ▶ .00
2. Dues tax due: Multiply Line 1 by 10% (.10). 2. ▶ .00
3. Interest: 1% of tax due per month or fraction of a month. 3. ▶ .00
4. Penalty: 10% or \$50, whichever is greater 4. ▶ .00
5. Total amount due: Add Lines 2, 3, and 4. 5. ▶ .00

Check here if:

▶ ☐ This is an amended return.

☐ You are no longer required to collect this tax. Enter last date of liability: — —
M M - D D - Y Y Y Y

☐ You have a new address, trade name, or physical location.

Enter new mailing address:

Enter new physical location (PO Box is not acceptable):

Enter new trade name:

Declaration: I declare under the penalty of law 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.

Taxpayer's signature

Title

Date

This return MUST be

filed electronically!

— —
M M - D D - Y Y Y Y

DO NOT MAIL paper tax return to DRS!

Visit us at portal.ct.gov/DRS for more information.



Form O-372 Instructions

General Instructions

Form O-372 must be filed and paid electronically. File this return electronically using **myconneCT** at portal.ct.gov/DRS-myconneCT. You must file a return even if no tax is due. Returns are due the last day of the month following the end of the period.



If you are no longer required to collect this tax, check the box on the front of this return indicating this is your final return. Enter the last business date on the line provided.

Effective July 1, 2025, the annual dues tax exemption is increased from \$100 to \$250, for any dues payable after June 30, 2025.

Electronic Filing and Payment Waiver

Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the electronic filing requirement visit portal.ct.gov/DRS and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

File a Paper Return

Mail a paper return and payment to the address at the top of the front page only if you received an authorized electronic filing waiver from DRS.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form O-372**" and your Connecticut Tax Registration Number on the front of your check. Do not send cash. Do not use staples. DRS may submit your check to your bank electronically.

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.

Successor Liability

The purchaser of a business is liable under Conn. Gen. Stat. § 12-546 for the taxes of its predecessor to the extent of the purchase price unless the seller provides **Form AU-712AD, Tax Clearance Certificate for Admissions and Dues Taxes**, from DRS.

Responsible Person Liability

Responsible persons may be liable under Conn. Gen. Stat. § 12-547a for dues tax incurred by their businesses.

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.

Display of Certificate

You must conspicuously display your certificate of registration at the place for which it was issued.

Line Instructions

Fill in all relevant lines, including Totals. Missing lines may delay the processing of your return.

Line 1 - Club dues and initiation fees

Enter the total amount paid as dues or initiation fees to any social, athletic, or sporting club excluding charges for instruction, certain special assessments, and exemptions from dues tax.

The following are exempt from dues tax:

- A club where the annual dues and any initiation fee of a fully privileged member are each \$250 or less;
- A club sponsored and controlled by a charitable or religious organization, governmental agency, or nonprofit educational institution;
- Any society, order, or association operating under the lodge system or any local fraternal organization among students of a college or university;
- Lawn bowling clubs; **and**
- Charges for locker rentals.

Line 2 - Club dues and initiation fees

Multiply the amount entered on Line 1 by the 10% tax rate.

Line 3 - Interest

If this is a late payment or amended return, enter interest of 1% of the tax due per month or fraction of a month from the due date.

Line 4 - Penalty

If this is a late return, enter a penalty of 10% of the tax due or \$50, whichever is greater.

Line 5 - Total amount due

Add Lines 2, 3, and 4 and enter the total.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.