

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		
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

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 **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



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.

Due Date

The due date of the return is the last day of the month following the calendar quarter covered by 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 the late filing of any return or report required by law to be filed.

For Additional Information on the Solid Waste Assessment Tax

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For the Latest News

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

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

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
This return MUST be filed electronically!		
Paid Preparer Signature	Telephone Number	Date
DO NOT MAIL paper tax return to DRS.	— —	
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN