



Form OS-114

Connecticut Sales and Use Tax Return

Form OS-114 must be filed and paid electronically. Visit
myconneCT at portal.ct.gov/DRS-myconneCT.



See **Form O-88, Instructions for Form OS-114 Connecticut Sales and Use Tax Return.**

For period ending ____ - ____ - ____ (MMDDYYYY)	Due date ____ - ____ - ____ (MMDDYYYY)	Connecticut Tax Registration Number _____
Taxpayer Name • This return MUST be filed electronically!		Federal Employer Identification Number • _____
Address (number and street), apartment number, PO Box • DO NOT MAIL paper tax return to DRS.		Check here if: Change of address: ☐ Enter last business date: (MMDDYYYY) Amended return: ☐ Final return: ☐
City, town, or post office • _____	State • _____	ZIP code • _____

Rounding: You must round off cents to the nearest whole dollar on your return and schedules.

	Column 1 General Sales 6.35% Tax Rate	Column 2 Meals and Beverages (Effective 10/1/19. See instructions.) 7.35% Tax Rate	Column 3 Luxury 7.75% Tax Rate	Column 4 Rental of Passenger Motor Vehicles 9.35% Tax Rate
1. Gross receipts from sales of goods 1.	_____ .00	_____ .00	_____ .00	_____ .00
2. Gross receipts from leases and rentals 2.	_____ .00	_____ .00	_____ .00	_____ .00
3. Gross receipts from labor and services 3.	_____ .00	_____ .00	_____ .00	_____ .00
4a. Goods purchased by your business subject to use tax 4a.	_____ .00	_____ .00	_____ .00	_____ .00
4b. Business purchases of nonelectronic school supplies subject to use tax 4b.	_____ .00	_____ .00	_____ .00	_____ .00
5. Leases and rentals by your business subject to use tax 5.	_____ .00	_____ .00	_____ .00	_____ .00
6. Services purchased by your business subject to use tax 6.	_____ .00	_____ .00	_____ .00	_____ .00
7. Total: Add Lines 1 through 6. 7.	_____ .00	_____ .00	_____ .00	_____ .00
8. Deductions. See instructions. 8.	_____ .00	_____ .00	_____ .00	_____ .00
9. Subtract Line 8 from Line 7. If zero or less, enter "0". 9.	_____ .00	_____ .00	_____ .00	_____ .00
10a. Amount of tax due: Multiply Line 9 by Tax Rate. 10a.	_____ .00	_____ .00	_____ .00	_____ .00
10. Total tax due: Add Line 10a, Columns 1, 2, 3, and 4. 10.	_____ .00	_____ .00	_____ .00	_____ .00
11a. Telecommunications Access Line Fee: Total Number of Access Lines _____ × \$ 0.05 = • 11a.	_____ .00	_____ .00	_____ .00	_____ .00
11. Credits for any advance payment of tax for this period. See instructions. 11.	_____ .00	_____ .00	_____ .00	_____ .00
12. Net amount due: Subtract Line 11 from the sum of Line 10 and Line 11a. 12.	_____ .00	_____ .00	_____ .00	_____ .00
13. Interest _____ + Penalty _____ = • 13.	_____ .00	_____ .00	_____ .00	_____ .00
14. Total amount due: Add Line 12 and Line 13. 14.	_____ .00	_____ .00	_____ .00	_____ .00

Declaration: I declare under the 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 the Department of Revenue Services (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.

Sign Here Keep a copy of this return for your records.	Taxpayer's signature • _____	Title • _____	Date ____ - ____ - ____ M M - D D - Y Y Y Y	Telephone number ____ - ____ - ____
	Taxpayer's email _____			
	This return MUST be filed electronically!			
	Paid preparer's signature • DO NOT MAIL paper	Paid preparer's address • tax return to DRS.	Date ____ - ____ - ____ M M - D D - Y Y Y Y	



See instructions (**Form O-88**) before completing.

Connecticut Tax
Registration Number

File and pay Form OS-114 electronically. Visit **portal.ct.gov/DRS-myconneCT** to file your return electronically using **myconneCT**. Form OS-114 **must** be filed and paid on or before the last day of the month following the end of the period.

If applicable, provide the following information:

Enter new mailing address: ●

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

Enter new trade name: ● First return - Enter business start date: ● - -

New owners must obtain a new Connecticut Tax Registration Number.

Enter new owner name: ● Date sold: ● - -

Address: ●

Deductions (See instructions, Form O-88.)		Column 1 General Sales 6.35% Tax Rate	Column 2 Meals and Beverages (Effective 10/1/19. See instructions.) 7.35% Tax Rate	Column 3 Luxury 7.75% Tax Rate
15. Sales for resale or sales through a registered marketplace facilitator - sales of goods	15.			
		.00	.00	.00
16. Sales for resale or sales through a registered marketplace facilitator - leases and rentals	16.			
		.00		.00
17. Sales for resale or sales through a registered marketplace facilitator - labor and services	17.			
		.00		
18. All newspapers and subscription sales of magazines and puzzle magazines	18.			
		.00		
19. Trucks with GVW rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19.			
		.00		
21. Food for human consumption, food sold in vending machines, items purchased with food stamps	21.			
		.00	.00	
23. Sale of fuel for motor vehicles	23.			
		.00		
24. Sales of electricity, gas, and heating fuel for residential dwellings	24.			
		.00		
25. Sales of electricity - \$150 monthly charge per business	25.			
		.00		
26. Sales of electricity, gas, and heating fuel for manufacturing or agricultural production	26.			
		.00		
27. Aviation fuel	27.			
		.00		
29. Tangible personal property to persons issued a Farmer Tax Exemption Permit	29.			
		.00		
30. Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing	30.			
		.00		
31. Machinery, materials, tools, and equipment used in commercial printing process or publishing	31.			
		.00		
32. Vessels, machinery, materials, tools, and fuel for commercial fishing	32.			
		.00		



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	Column 1 General Sales 6.35% Tax Rate	Column 2 Meals and Beverages (Effective 10/1/19. See instructions.) 7.35% Tax Rate	Column 3 Luxury 7.75% Tax Rate
33. Out-of-state - sales of goods 33.	.00	.00	.00
34. Out-of-state - leases and rentals 34.	.00		.00
35. Out-of-state - labor and services 35.	.00		
36. Motor vehicles purchased by nonresidents 36.	.00		.00
37. Prescription medicines and diabetic equipment 37.	.00		
38. Nonprescription drugs and medicines 38.	.00		
39. Sales to charitable or religious organizations - sales of goods 39.	.00	.00	.00
40. Sales to charitable or religious organizations - leases and rentals 40.	.00		.00
41. Sales to charitable or religious organizations - labor and services 41.	.00		
42. Sales to federal, Connecticut, or municipal agencies - sales of goods 42.	.00	.00	.00
43. Sales to federal, Connecticut, or municipal agencies - leases and rentals 43.	.00		.00
44. Sales to federal, Connecticut, or municipal agencies - labor and services 44.	.00		
45. Items certified for air or water pollution abatement - sales, leases, and rentals of goods 45.	.00		
47. Nontaxable labor and services 47.	.00		
48. Services between wholly-owned business entities (See instructions, Form O-88.) 48.	.00		
50. Trade-ins of all like-kind tangible personal property 50.	.00		.00
52. Taxed goods returned within 90 days at the rate listed above in Columns 1 or 3 52.	.00		.00
56. Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods 56.	.00		
63. Funeral expenses 63.	.00		
69. Certain aircraft and repair services, repair or replacement parts for aircraft 69.	.00		
71. Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form O-88.) 71.	.00		
72. Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry 72.	.00		
73. Repair and maintenance services and fabrication labor to vessels 73.	.00		



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74. Computer and data processing services at 1% (See instructions, Form O-88.)	74.	.00	
75. Renovation and repair services to residential real property	75.	.00	
77. Sales of qualifying items to direct payment permit holders	77.	.00	.00
78. Sales of college textbooks	78.	.00	
79. Sales tax holiday	79.	.00	
82. Motor vehicles sold to active duty nonresident members of the armed forces at 4.5% (See instructions, Form O-88.)	82.	.00	.00
83. For cigarette dealers only : Purchases of cigarettes taxed by a stamper or distributor.	83.	.00	
84. Sales of vessels, motors for vessels or trailers used for transporting vessels at 2.99%. Effective October 1, 2019, sales of dyed diesel marine fuel at 2.99%. (See instructions, Form O-88.)	84.	.00	
85. Nonelectronic school supplies	85.	.00	
A. Other Adjustments - sales of goods (Describe:)	A.	.00	.00
B. Other Adjustments - leases and rentals (Describe:)	B.	.00	.00
C. Other Adjustments - labor and services (Describe:)	C.	.00	
Total Deductions:			
Enter here and in Column 1, Line 8 on the front of this return.		.00	
Enter here and in Column 2, Line 8 on the front of this return.		.00	
Enter here and in Column 3, Line 8 on the front of this return.			.00