



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2005(3)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

**Use of Revised Form OP-236, *Real Estate Conveyance Tax Return*,
Required On or After May 15, 2005**

Purpose: The Department of Revenue Services (DRS) has a new computerized tax administration system that required revisions to **Form OP-236, *Real Estate Conveyance Tax Return***. This Announcement provides information about the availability and required use of the newly-revised form OP-236. Important changes to form OP-236 are summarized below.

Effective Date: Upon issuance.

Use of the Newly-Revised Return Is Required On or After May 15, 2005: DRS has revised form OP-236. The May 2005 version of form OP-236 will be distributed to all city and town clerk offices and otherwise made available to attorneys and the public beginning May 1, 2005.

Persons filing form OP-236 before May 15, 2005, must use the July 2004 version of form OP-236. ("Rev. 07/04" appears under the DRS mailing address in the upper left-hand corner of the July 2004 version.)

Persons filing form OP-236 on or after May 15, 2005, must use the May 2005 version of form OP-236 and may not use the July 2004 or prior versions of the return or instructions. ("Rev. 05/05" appears under the DRS mailing address in the upper left-hand corner of the May 2005 version.)

All copies of the July 2004 or prior versions of form OP-236 should be discarded. DRS **will return** any July 2004 version of form OP-236 filed on or after May 15, 2005.

Important Changes to May 2005 Revision: While the May 2005 version of form OP-236 looks similar to prior versions, please note the following changes:

- Form OP-236 now has space to provide the required information for two grantors/sellers.
 - If there are more than two grantors/sellers, you must use **Form OP-236 Schedule A, *Grantor/Seller Information for Real Estate Conveyance***, to provide the same information for other grantors/sellers. You should make copies and provide as many forms *OP-236 Schedule A* as necessary to list all grantors/sellers.
 - You must enter the address where the grantor/seller will receive mail after the conveyance. Do not enter the address of the property being conveyed unless the grantor/seller will continue receiving mail at that address.
 - The person preparing form OP-236 must enter the taxpayer identification number for each grantor/seller and check the box which identifies that number as either a Social Security Number or Federal Employer Identification Number.
 - The name and juris number of the grantor's closing attorney must be provided in the Declaration section of form OP-236.
 - For transfers where the conveyed property is located in more than one municipality, you may use **Worksheet AU-263, *Real Estate Conveyance Tax Allocation Worksheet***, to allocate the consideration to each municipality.
-

Effect on Other Documents: None affected.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

To Obtain the May 2005 Version of Real Estate Conveyance Tax Forms: Form OP-236 is available at the city or town clerk office in each Connecticut municipality or from the DRS Forms Unit on or after May 1, 2005. You may call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone. Forms *OP-236 Schedule A* and AU-263 are available at city or town clerk offices and on the DRS Web site at www.ct.gov/DRS

Other Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
-

AN 2005(3)
Real Estate Conveyance Tax
Issued: 03/01/2005

- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
-

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.
 - **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.
-

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by e-mail of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit www.ct.gov/DRS and follow the directions. Subscription services are available for employer's withholding tax, *Fast-File* information, Alerts, News – Press Releases, and Top 100 Delinquency List.