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ANNOUNCEMENT

**Error Corrected in Real Estate Conveyance Tax Return
and Instructions**

Exemption Code 13: Versions of the OP-236, Real Estate Conveyance Tax Return, and its instructions created before July 2013 incorrectly referenced enterprise **corridor** zones for exemption code 13. Exemption code 13 is based on the statutory real estate conveyance tax exemption available for property located within an enterprise zone. This exemption **does not** extend to property located in enterprise corridor zones. Any statement to the contrary in any form or publication of the Department of Revenue Services (DRS) is inaccurate.

Anyone filing a Real Estate Conveyance Tax Return claiming exemption code 13 must follow these revised instructions:

- 13** The instrument conveys property located in an area designated in accordance with Conn. Gen. Stat. §32-70 as an enterprise zone. Such an instrument is not exempt from the municipal real estate conveyance tax.

If claiming this exemption, attach a letter from the economic development officer of the relevant municipality stating that the property is located within an enterprise zone.

This error will be corrected on the Real Estate Conveyance Tax Return (Rev. 7/13) and the Real Estate Conveyance Tax Return Instructions (Rev. 7/13).

Effective Date: Immediately.

To Get the July 2013 Version of the Real Estate Conveyance Tax Form: Form OP-236 will be available at the city or town clerk office in each Connecticut municipality or from the DRS Forms Unit. Call 860-297-4753 (from anywhere), or 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select

Option 2 from a touch-tone phone. Forms OP-236 Schedule A and OP-236I are available at city or town clerk offices and on the DRS Web site at www.ct.gov/DRS

Statutory Authority: Conn. Gen. Stat. §12-498(b)(2).

Effect on Other Documents: This announcement takes the place of any reference to an exemption for property located in an enterprise corridor zone contained within

- any prior version of the Real Estate Conveyance Tax Return,
- any prior version of the Real Estate Conveyance Tax Return Instructions,
- IP 2011(18), and
- IP 2010(25).

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** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

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

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print additional Connecticut tax forms and publications.

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

Taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: Follow the prompts to log into the *TSC* to file returns and pay taxes.

Pay Electronically: Use the *TSC* to make payments for most Connecticut taxes, even ones that cannot be filed electronically.

DRS E-Alerts Service: Get connected to the latest news. **DRS E-Alerts** provide information about employer's withholding tax, Press Releases, and the Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *e-alerts* from the left navigation bar.

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