



450 Columbus Blvd Ste 1
Hartford CT 06103-1837

Real Estate Conveyance Tax Return Information

PURPOSE: This Informational Publication explains the Connecticut Real Estate Conveyance Tax Return.

EFFECTIVE DATE: Upon issuance.

STATUTORY AUTHORITY: Conn. Gen. Stat. §12-497.

1. How has the Connecticut Real Estate Conveyance Tax Return changed?

Form OP-236, Connecticut Real Estate Conveyance Tax Return (Rev. 02/17) is no longer offered as a carbon copy return. OP-236 is available **only** on the Department of Revenue Services (DRS) website as a fillable document. **DRS will not mail copies of the new form.**

DRS has updated the instructions to the OP-236 as well. OP-236 and **OP-236 I, Instructions for OP-236 Connecticut Real Estate Conveyance Tax Return**, are both available on the DRS website.

2. Has the real estate conveyance process changed?

No. A completed OP-236 tax return **must** be presented to the town clerk at the time of recording the conveyance. Components of OP-236 consist of the State of Connecticut tax return (Page 1); the Town Clerk Copy (Page 2); **OP-236 Schedule A – Grantors, Supplemental Information for Connecticut Real Estate Conveyance Tax Return**; and **OP-236 Schedule B – Grantees, Supplemental Information for Connecticut Real Estate Conveyance Tax Return**.

The town clerk will enter the volume and page of the instrument and the recording date on the OP-236. The

town clerk shall separate the OP-236 (Page 1, white copy) from the Town Clerk Copy (Page 2, pink copy). Within ten days of receipt of the OP-236, the town clerk **must** submit the OP-236 and any state tax due to the Commissioner of Revenue Services.

3. Can Page 1 of the OP-236 be copied to use as the Town Clerk's Copy or viewed for other town administrative purposes?

No. The Town Clerk Copy is different from the DRS return because it does not include certain taxpayer information. The Town Clerk shall not allow viewing of Page 1 of the OP-236 nor make copies of the first page as it contains confidential tax return information and is subject to the limitations on inspection or disclosure as set forth in Conn. Gen. Stat. §12-15.

4. Is the social security number required on the return?

Yes. The return prescribed by the Commissioner of Revenue Services requires that the Social Security Number (SSN) of the grantor(s) be included on the tax return. Although the town clerk may not refuse to record the deed, instrument, or writing without such information, DRS will consider the return incomplete and the return will be subject to additional review.

In addition, a willful failure to supply an SSN may subject the grantor to a penalty of up to \$1,000 and/or a one year prison sentence. Willfully filing a return with a false SSN is a class D felony.

5. Are representatives of an entity (corporation, limited liability company, irrevocable trust, etc.), required to include the employer identification number on the return?

Yes. The return prescribed by the Commissioner of Revenue Services requires that the employer identification number of the grantor(s) be included on the return. The town clerk must refuse to record the deed, instrument, or writing without such information. Even if the deed is inadvertently recorded by the town clerk, DRS will consider the return incomplete and the return will be subject to additional review.

6. Are representatives of a pass-through entity required to include the social security numbers of the members or partners on Schedule A of the return?

Yes. The return prescribed by the Commissioner of Revenue Services requires that the SSN of the members or partners be provided on Schedule A. However, the town clerk may not refuse to record the deed, instrument, or writing without such information, and the DRS will generally accept the return if the employer identification number of the entity is provided on the first page of the return.

7. Can the online fillable form be printed blank and then be completed by hand or typewrite the information?

DRS strongly encourages that the information be entered directly in the fillable form from a computer and then printed. DRS will accept a hand written form, however, processing delays and additional review time may occur if any information is illegible or incomplete.

Effect on Other Documents: This Informational Publication supersedes **Announcement 2016(7)** which can no longer be relied upon.

Effect of This Document: This Informational Publication answers frequently-asked questions about Connecticut Real Estate Conveyance Tax Return.

For More 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 Connecticut tax forms and publications.

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

Business and individual 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: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, **DRS-E-News**, press releases, and E-File alert notifications. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.
