

OP-336

Nursing Home User Fee Amended Return

For calendar quarter ending	▶
Connecticut Tax Registration Number	▶
Federal Employer Identification Number (FEIN)	
DRS use only	

(Rev.12/09)

Complete the return in blue or black ink only.

Provider	Nursing home name		
Please type or print.	Number and street address	PO Box	
	City or town	State	ZIP code

General information

If a nursing home overstates or understates the total resident days for the calendar quarter on its nursing home user fee return, the nursing home is required to file an amended return for the calendar quarter using **Form OP-336, Nursing Home User Fee Amended Return**. The amended return may **not** be filed electronically and must be filed using this paper form. However, any payment due **must** be made electronically. See **Special Notice 2005(5), 2005 Legislation Imposing a Nursing Home User Fee**.

Required information: Enter the calendar quarter, the nursing home's Connecticut Tax Registration Number, and FEIN in the spaces provided.

Line instructions

Line 1: Enter in Column A the total resident days for the calendar quarter reported on your previous electronically-filed return. Enter in Column C the total resident days for the calendar quarter as corrected by this amended return. Enter in Column B the difference between the total resident days reported in Column A and the total resident days reported in Column C.

Line 2: Enter the user fee as reported on your previous electronically-filed return. The user fee should not be rounded.

Line 3: Multiply the amount entered in Line 1, Column C, by the user fee entered on Line 2. The result is the user fee payment you

are required to make for the calendar quarter. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

- If the amount entered on Line 3 is greater than the amount you were required to pay with your previous electronically-filed return for this calendar quarter, complete Line 4 and Line 5.
- If the amount entered on Line 3 is less than or equal to the amount you were required to pay with your previous electronically-filed return for this calendar quarter, skip Line 4 and Line 5. The overpayment will be refunded to you.

Line 4: Enter on Line 4 the interest accruing on the amount entered on Line 3. The rate of interest is 1% per month or fraction of a month from the original due date of the return for this calendar quarter until payment is made. Penalty **does not** apply when filing an amended return.

Line 5: Add Line 3 and Line 4. All payments must be made electronically.

Visit www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to make a direct tax payment. Using this option authorizes the Department of Revenue (DRS) to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date.

		Column A Total reported on previously filed return for this quarter	Column B Net increase or decrease	Column C Corrected total for this quarter
1.	Total resident days for the calendar quarter..... 1.			▶
2.	User fee: Enter user fee as determined by the Connecticut Department of Social Services2.			▶
3.	Multiply Line 1 by Line 2.3.			▶ 00
4.	If late, interest \$ _____ .00 + penalty 4.			▶ 00
5.	Total amount due: Add Line 3 and Line 4. All payments must be made electronically.5.			▶ 00

Declaration: 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 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.

May DRS contact the preparer shown below about this return?
<input type="checkbox"/> Yes <input type="checkbox"/> No

Sign Here Keep a copy of this return for your records.	Authorized agent or officer's name (print)	Title	Telephone number ()	
	Authorized agent or officer's signature		Date	
	Paid preparer's name (print)		Preparer's Social Security Number (SSN) or Tax Identification Number (PTIN)	
	Paid preparer's signature		Date	Telephone number ()
	Firm's name		Address	FEIN