

**Tourism Surcharge Return
 on the Rental/Leasing of Passenger Motor Vehicles**

If the address at right is incorrect, please make any changes necessary

▶	For Period Ending
▶	Connecticut Tax Registration Number
▶	Federal Employer Identification Number
	Due Date
	For Department Use Only

1.	Number of passenger motor vehicles subject to surcharge	▶	1	
2.	Total number of days the vehicles from Line 1 were rented or leased	▶	2	
3.	Amount of surcharge due (Multiply Line 2 by \$1)	▶	3	00
4.	Credit for uncollectible accounts (See Instructions)	▶	4	00
5.	Net surcharge due (Subtract Line 4 from Line 3)	▶	5	00
6.	Add ▶ Penalty \$ <u> .00</u> and ▶ Interest \$ <u> .00</u>	=	6	00
7.	Total amount due (Add Line 5 and Line 6)	▶	7	00

Check here if this is an amended return.
 Have you ceased leasing operations? Yes No
 If "Yes," enter date you ceased operations: _____

Instructions

Make your check payable to: **Commissioner of Revenue Services.** Include your Connecticut tax registration number on your check.
 You must file a return even if no surcharge is due. Enter "0" on Line 1 and Line 2 and sign the return.
Rounding: You must round off cents to the nearest whole dollar on your returns and schedules.
Due Date: The due date of the return is one month after the end of the period indicated above.
New Owners: Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.
Signature: You must sign the return.

Line 1. Enter the total number of passenger motor vehicles rented or leased for 30 consecutive calendar days or less during this period. For the surcharge, a day means each day, or portion of a day, for which a lessor charges a lessee for the lease or rental of a passenger motor vehicle.

Line 2. Enter the total number of days, or portion of a day, for which a charge was made for the rental or lease of vehicles.
Line 3. The surcharge is \$1 per day, or portion of a day, for which the lessor charged the lessee on the rental or lease of motor vehicles for 30 consecutive calendar days or less. Multiply the number of days on Line 2 by \$1.
Line 4. A credit is allowed for surcharges remitted on accounts determined to be worthless and written off for federal income tax purposes. You must take the credit on the next Form OP-337 due after the write-off for federal tax purposes.
Line 5. Subtract Line 4 from Line 3.
Line 6. Late Payment Penalty: If a surcharge is due, the penalty for underpayment of the surcharge is 15% (.15) of the surcharge due or \$50, whichever is greater.
Late Filing Penalty: If no surcharge is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.
Interest: If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.
Line 7. Add Line 5 and Line 6.

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.		
Taxpayer's Signature	Title	Date
Preparer's Signature	Preparer's Address	Date