

# OP-383

## Rental Surcharge Annual Report

**General Instructions**

1. This report must be postmarked on or before February 15, 2007, even if no surcharge is due or if no rentals were made.
2. If surcharge is due, make check payable to: **Commissioner of Revenue Services.** DRS may submit your check to your bank electronically.
3. Be sure to include your Connecticut tax registration number on your check.
4. You must attach *Schedule A* to your report.
5. Complete this return in blue or black ink only.

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

- Check here if this is an amended return.
- If you are no longer liable for this surcharge, enter last date of liability: \_\_\_\_\_
- New address or trade name:  
 Enter new mailing address: \_\_\_\_\_

Enter new trade name: \_\_\_\_\_

Enter new physical location (Not PO box): \_\_\_\_\_

All copies of *Schedule A* must be attached.

1. Total amount received from rentals subject to 3% surcharge ( <i>Schedule A</i> , Line 1)	▶	1.		00
2. Total amount received from rentals subject to 1.5% surcharge ( <i>Schedule A</i> , Line 2)	▶	2.		00
3. Total surcharge actually collected from rentals ( <i>Schedule A</i> , Line 3)	▶	3.		00
4. Personal property tax actually paid to Connecticut municipalities ( <i>Schedule A</i> , Line 4)	▶	4.		00
5. Licensing, titling, and registration fees actually paid to Connecticut Department of Motor Vehicles ( <i>Schedule A</i> , Line 5)	▶	5.		00
6. Add Line 4 and Line 5.	▶	6.		00
7. Subtract Line 6 from Line 3. (Do not enter an amount less than zero.)	▶	7.		00
8. Penalty (See instructions.)	▶	8.		00
9. Interest (See instructions.)	▶	9.		00
10. Total amount due (Add Lines 7, 8, and 9.)	▶	10.		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 or document to the Department of Revenue Services (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
Paid Preparer's Signature	Paid Preparer's Address	Date



## Form OP-383 Instructions

Conn. Gen. Stat. §12-692 applies the rental surcharge to the rental of **any rental truck** and **the rental of machinery**. **Machinery** means heavy equipment that may be used for construction, mining, or forestry including, but not limited to bulldozers, earthmoving equipment, well-drilling machinery and equipment, or cranes. See **Special Notice 2005(11)**, *Rental Surcharge – Daily Rental of Machinery*, and **Policy Statement 2002(5)**, *The Motor Vehicle Rental Surcharge and the Tourism Account Surcharge*, for more information.

### Filing Instructions

Send **Form OP-383**, *Rental Surcharge Annual Report*, and *Schedule A* to the Department of Revenue Services (DRS) on or before February 15, 2007.

Complete *Schedule A* first and enter the information as instructed on the appropriate lines of Form OP-383.

Keep a copy of Form OP-383, *Schedule A*, and supporting documentation related to property taxes, registration, and titling fees actually paid during calendar year 2006 for at least three years.

**Rounding:** You must round off cents to the nearest whole dollar on your returns and schedules. 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. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total. If you do not round, DRS will disregard the cents.

Example: Add two amounts (\$1.29 and \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

**Penalty and Interest:** In general, penalty and interest apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month computed from the statutory due date to the date of payment.

**Late Payment Penalty:** If tax is due, the penalty for underpayment of tax is 15% (.15) of the amount due or \$50, whichever is greater.

### Schedule A Instructions

**Column A:** Enter the vehicle identification number of each private passenger vehicle, rental truck, or piece of machinery, if applicable, you used for rental purposes during calendar year 2006. If the piece of machinery has no vehicle identification number, enter a brief description of the machinery (such as bulldozer, crane, etc.). For each vehicle, enter the appropriate information in Columns B, C or D, E, F, and G.

**Column B:** Enter the town code (from Page 4) for the Connecticut municipality to which personal property taxes were paid during calendar year 2006 on the private passenger vehicle, rental truck, or piece of machinery.

**Column C:** Enter the amount subject to the 3% rental surcharge you received from rental of the private passenger vehicle or rental truck during calendar year 2006. Enter the total of Column C on Form OP-383, Line 1.

**Column D:** Enter the amount subject to the 1.5% rental surcharge you received from rental of pieces of machinery during calendar year 2006. Enter the total of Column C on Form OP-383, Line 2.

**Column E:** Enter the rental surcharge you actually collected on rentals of the private passenger vehicle, rental truck, or piece of machinery during calendar year 2006. This amount should equal 3% (.03) of the amount entered in Column C or 1.5% (.015) of the amount entered in Column D. Enter the total of Column E on Form OP-383, Line 3.

**Column F:** If you own the private passenger vehicle, rental truck, or piece of machinery, enter the personal property taxes you paid during calendar year 2006 to the Connecticut municipality identified in Column B. If you do not own the private passenger vehicle, rental truck, or piece of machinery but lease it from another person for rental purposes, and the lease requires you to pay those property taxes on the vehicle to that other person, enter the personal property taxes you paid during calendar year 2006 to that other person. Enter the total of Column F on Form OP-383, Line 4.

**Column G:** If you own the private passenger vehicle, rental truck, or piece of machinery, enter the registration and titling fees you paid during calendar year 2006 to the Connecticut Department of Motor Vehicles, if any. If you do not own the private passenger vehicle, rental truck, or piece of machinery but lease it from another person for rental purposes, and the lease requires you to pay those registration and titling fees on the vehicle or machinery to that other person, enter the registration and titling fees you paid during calendar year 2006 to that other person. Enter the total of Column G on Form OP-383, Line 5.

## Rental Surcharge Town Code List

Find the applicable town code below and enter that town code number on *Schedule A*, Column B. Mail *Schedule A* to DRS with **Form OP-383**, *Rental Surcharge Annual Report*.

Town Code No.	Town Name
1	Andover
2	Ansonia
3	Ashford
4	Avon
5	Barkhamsted
6	Beacon Falls
7	Berlin
8	Bethany
9	Bethel
10	Bethlehem
11	Bloomfield
12	Bolton
13	Bozrah
14	Branford
15	Bridgeport
16	Bridgewater
17	Bristol
18	Brookfield
19	Brooklyn
20	Burlington
21	Canaan
22	Canterbury
23	Canton
24	Chaplin
25	Cheshire
26	Chester
27	Clinton
28	Colchester
29	Colebrook
30	Columbia
31	Cornwall
32	Coventry
33	Cromwell
34	Danbury
35	Darien
36	Deep River
37	Derby
38	Durham
39	Eastford
40	East Granby
41	East Haddam
42	East Hampton
43	East Hartford
44	East Haven
45	East Lyme
46	Easton
47	East Windsor
48	Ellington
49	Enfield
50	Essex
51	Fairfield
52	Farmington
53	Franklin
54	Glastonbury
55	Goshen
56	Granby
57	Greenwich

Town Code No.	Town Name
58	Griswold
59	Groton
60	Guilford
61	Haddam
62	Hamden
63	Hampton
64	Hartford
65	Hartland
66	Harwinton
67	Hebron
68	Kent
69	Killingly
70	Killingworth
71	Lebanon
72	Ledyard
73	Lisbon
74	Litchfield
75	Lyme
76	Madison
77	Manchester
78	Mansfield
79	Marlborough
80	Meriden
81	Middlebury
82	Middlefield
83	Middletown
84	Milford
85	Monroe
86	Montville
87	Morris
88	Naugatuck
89	New Britain
90	New Canaan
91	New Fairfield
92	New Hartford
93	New Haven
94	Newington
95	New London
96	New Milford
97	Newtown
98	Norfolk
99	North Branford
100	North Canaan
101	North Haven
102	North Stonington
103	Norwalk
104	Norwich
105	Old Lyme
106	Old Saybrook
107	Orange
108	Oxford
109	Plainfield
110	Plainville
111	Plymouth
112	Pomfret
113	Portland
114	Preston

Town Code No.	Town Name
115	Prospect
116	Putnam
117	Redding
118	Ridgefield
119	Rocky Hill
120	Roxbury
121	Salem
122	Salisbury
123	Scotland
124	Seymour
125	Sharon
126	Shelton
127	Sherman
128	Simsbury
129	Somers
130	Southbury
131	Southington
132	South Windsor
133	Sprague
134	Stafford
135	Stamford
136	Sterling
137	Stonington
138	Stratford
139	Suffield
140	Thomaston
141	Thompson
142	Tolland
143	Torrington
144	Trumbull
145	Union
146	Vernon
147	Voluntown
148	Wallingford
149	Warren
150	Washington
151	Waterbury
152	Waterford
153	Watertown
154	Westbrook
155	West Hartford
156	West Haven
157	Weston
158	Westport
159	Wethersfield
160	Willington
161	Wilton
162	Winchester
163	Windham
164	Windsor
165	Windsor Locks
166	Wolcott
167	Woodbridge
168	Woodbury
169	Woodstock