

Department of Revenue Services
 State of Connecticut
 PO Box 5030
 Hartford CT 06102-5030
 Rev. 11/08

OP-383

Rental Surcharge Annual Report

| |
|--|
| Period ending |
| Connecticut Tax Registration Number |
| Federal Employer Identification Number |
| Due date |
| Department use only |

General Instructions

1. This report must be postmarked on or before February 15, 2009, 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**. The Department 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.

□

Check here if:

- This is an amended return.
- You are no longer liable for this surcharge.
 Enter last date of liability: _____
- You have a new address, trade name, or physical location.

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 from <i>Schedule A</i> , Line 1 | ▶ | 1. | | 00 |
| 2. Total amount received from rentals subject to 1.5% surcharge from <i>Schedule A</i> , Line 2 | ▶ | 2. | | 00 |
| 3. Total surcharge actually collected from rentals from <i>Schedule A</i> , Line 3 | ▶ | 3. | | 00 |
| 4. Personal property tax actually paid to Connecticut municipalities from <i>Schedule A</i> , Line 4 | ▶ | 4. | | 00 |
| 5. Licensing, titling, and registration fees actually paid to Connecticut Department of Motor Vehicles from <i>Schedule A</i> , Line 5 | ▶ | 5. | | 00 |
| 6. Add Line 4 and Line 5. | ▶ | 6. | | 00 |
| 7. Subtract Line 6 from Line 3. If zero or less, enter "0." | ▶ | 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 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 **private passenger motor vehicle** and any **rental truck** at the rate of 3% for the term of 30 consecutive calendar days or less. See **Policy Statement 2002(5)**, *The Motor Vehicle Rental Surcharge and the Tourism Account Surcharge*.

Conn. Gen. Stat. §12-692 also applies the rental surcharge to the daily rental of **machinery** at the rate of 1½% for a term of 30 consecutive calendar days or less. For the purpose of the rental surcharge on a daily rental of machinery, the period for the term of a machinery rental begins on the date a piece of machinery is rented to a lessee and terminates on the date the piece of machinery is returned to the rental company. Therefore, if a rental of a piece of machinery is renewed before the machinery is returned to the rental company, the term of the renewal is added to the term of the initial rental to determine the rental period. If the initial rental of a piece of machinery is for a term of 30 consecutive calendar days or less, and after adding the renewal term to the initial term, the rental period is more than 30 consecutive calendar days, the rental is not subject to the rental surcharge.

Machinery means heavy equipment that may be used for constructions, mining, or forestry including but not limited to bulldozers, earthmoving equipment, well-drilling machinery and equipment, or cranes. See **Policy Statement 2007(3)**, *Rental Surcharge – Daily Rental of Machinery*.

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, 2009. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. Complete the return in blue or black ink only.

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

Mail to: Department of Revenue Services
State of Connecticut
PO Box 5030
Hartford CT 06102-5030

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 2008 for at least three years.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents

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.

Example: Add two amounts (\$1.29 + \$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.

Interest: In general, interest applies to any portion of the surcharge not paid on or before the original due date of the return. If you do not pay the surcharge when due, you will owe interest at the rate of 1% per month or fraction of a month until the surcharge is paid in full.

Late Payment Penalty: The penalty for underpayment of surcharge is 15% of the surcharge not paid on or before the original due date or \$50, whichever is greater.

Schedule A Instructions

For each private passenger motor vehicle and rental truck, enter the appropriate information in Columns A, B, C, E, F, and G. For each piece of machinery, enter the appropriate information in Columns A, B, D, E, F, and G.

Column A: Enter the vehicle identification number of each private passenger motor vehicle, rental truck, or piece of machinery, if applicable, you used for rental purposes during calendar year 2008. If the piece of machinery has no vehicle identification number, enter a brief description of the machinery such as bulldozer, crane, etc.

Column B: Enter the town code from Page 4 for the Connecticut municipality to which personal property taxes were paid during calendar year 2008 on the private passenger motor 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 motor vehicle or rental truck during calendar year 2008. 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 2008. Enter the total of Column D on Form OP-383, Line 2. Column D should not include the rental surcharge collected on the initial machinery rental and refunded to the lessee because the rental period was more than 30 consecutive calendar days after the machinery rental was renewed.

Column E: Enter the rental surcharge you actually collected on rentals of the private passenger motor vehicle, rental truck, or piece of machinery during calendar year 2008. This amount should equal 3% of the amount entered in Column C or 1.5% 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 motor vehicle, rental truck, or piece of machinery, enter the personal property taxes you paid during calendar year 2008 to the Connecticut municipality identified in Column B. If you do not own the private passenger motor 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 2008 to that other person. Enter the total of Column F on Form OP-383, Line 4.

Column G: If you own the private passenger motor vehicle, rental truck, or piece of machinery, enter the registration and titling fees you paid during calendar year 2008 to the Connecticut Department of Motor Vehicles, if any. If you do not own the private passenger motor 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 2008 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 the Department of Revenue Services (DRS) with **Form OP-383**, *Rental Surcharge Annual Report*.

| Town Code No. | Town Name | Town Code No. | Town Name | Town Code No. | Town Name |
|---------------|---------------|---------------|------------------|---------------|---------------|
| 001 | Andover | 058 | Griswold | 115 | Prospect |
| 002 | Ansonia | 059 | Groton | 116 | Putnam |
| 003 | Ashford | 060 | Guilford | 117 | Redding |
| 004 | Avon | 061 | Haddam | 118 | Ridgefield |
| 005 | Barkhamsted | 062 | Hamden | 119 | Rocky Hill |
| 006 | Beacon Falls | 063 | Hampton | 120 | Roxbury |
| 007 | Berlin | 064 | Hartford | 121 | Salem |
| 008 | Bethany | 065 | Hartland | 122 | Salisbury |
| 009 | Bethel | 066 | Harwinton | 123 | Scotland |
| 010 | Bethlehem | 067 | Hebron | 124 | Seymour |
| 011 | Bloomfield | 068 | Kent | 125 | Sharon |
| 012 | Bolton | 069 | Killingly | 126 | Shelton |
| 013 | Bozrah | 070 | Killingworth | 127 | Sherman |
| 014 | Branford | 071 | Lebanon | 128 | Simsbury |
| 015 | Bridgeport | 072 | Ledyard | 129 | Somers |
| 016 | Bridgewater | 073 | Lisbon | 130 | Southbury |
| 017 | Bristol | 074 | Litchfield | 131 | Southington |
| 018 | Brookfield | 075 | Lyme | 132 | South Windsor |
| 019 | Brooklyn | 076 | Madison | 133 | Sprague |
| 020 | Burlington | 077 | Manchester | 134 | Stafford |
| 021 | Canaan | 078 | Mansfield | 135 | Stamford |
| 022 | Canterbury | 079 | Marlborough | 136 | Sterling |
| 023 | Canton | 080 | Meriden | 137 | Stonington |
| 024 | Chaplin | 081 | Middlebury | 138 | Stratford |
| 025 | Cheshire | 082 | Middlefield | 139 | Suffield |
| 026 | Chester | 083 | Middletown | 140 | Thomaston |
| 027 | Clinton | 084 | Milford | 141 | Thompson |
| 028 | Colchester | 085 | Monroe | 142 | Tolland |
| 029 | Colebrook | 086 | Montville | 143 | Torrington |
| 030 | Columbia | 087 | Morris | 144 | Trumbull |
| 031 | Cornwall | 088 | Naugatuck | 145 | Union |
| 032 | Coventry | 089 | New Britain | 146 | Vernon |
| 033 | Cromwell | 090 | New Canaan | 147 | Voluntown |
| 034 | Danbury | 091 | New Fairfield | 148 | Wallingford |
| 035 | Darien | 092 | New Hartford | 149 | Warren |
| 036 | Deep River | 093 | New Haven | 150 | Washington |
| 037 | Derby | 094 | Newington | 151 | Waterbury |
| 038 | Durham | 095 | New London | 152 | Waterford |
| 039 | Eastford | 096 | New Milford | 153 | Watertown |
| 040 | East Granby | 097 | Newtown | 154 | Westbrook |
| 041 | East Haddam | 098 | Norfolk | 155 | West Hartford |
| 042 | East Hampton | 099 | North Branford | 156 | West Haven |
| 043 | East Hartford | 100 | North Canaan | 157 | Weston |
| 044 | East Haven | 101 | North Haven | 158 | Westport |
| 045 | East Lyme | 102 | North Stonington | 159 | Wethersfield |
| 046 | Easton | 103 | Norwalk | 160 | Willington |
| 047 | East Windsor | 104 | Norwich | 161 | Wilton |
| 048 | Ellington | 105 | Old Lyme | 162 | Winchester |
| 049 | Enfield | 106 | Old Saybrook | 163 | Windham |
| 050 | Essex | 107 | Orange | 164 | Windsor |
| 051 | Fairfield | 108 | Oxford | 165 | Windsor Locks |
| 052 | Farmington | 109 | Plainfield | 166 | Wolcott |
| 053 | Franklin | 110 | Plainville | 167 | Woodbridge |
| 054 | Glastonbury | 111 | Plymouth | 168 | Woodbury |
| 055 | Goshen | 112 | Pomfret | 169 | Woodstock |
| 056 | Granby | 113 | Portland | | |
| 057 | Greenwich | 114 | Preston | | |