Department of Revenue Services
PO Box 5030
Hartford CT 06102-5030
(Rev. 06/07)

Form OS-114
Sales and Use Tax Return

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.

Rounding: You must round off cents to the nearest whole dollars on your return. If you do not round, DRS will round for you.

Complete return in **blue or black ink only**.

General Instructions

1. You **must file** a return even if no tax is due or no sales were made.
2. Return must be postmarked on or before the due date.
3. **Deductions**: Fill out reverse side of this form if you claim deductions.
4. **Interest**: For late payment - 1% of tax due per month from due date.
5. **Penalty**: For failure to pay tax when due - 15% of tax due or $50, whichever is greater.
6. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
7. You **must round off** cents to the nearest whole dollar on your returns and schedules.
8. Make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically. Include the Tax Registration Number on your check. For complete instructions, see **Form O-88.**

1	Gross receipts from sales of goods ▶	1		
2	Gross receipts from leases and rentals ▶	2		
3	Gross receipts from labor and services ▶	3		
4	Purchases of goods by your business subject to **use** tax ▶	4		
5	Leases and rentals by your business subject to **use** tax ▶	5		
6	Purchase of services by your business subject to **use** tax ▶	6		
7	Total: Add Lines 1 through 6. ▶	7		
8	Total deductions: Complete reverse side and enter the amount from Total Deductions here. ▶	8		
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero. ▶	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06). ▶	10		
11	For an amended return only, enter the tax paid on prior return. ▶	11		
12	Net amount of tax due: Subtract Line 11 from Line 10. ▶	12		
13	For late payment of tax: See General Instructions above. Interest ▶ _____ + Penalty ▶ _____ =	13		
14	Total amount due: Add Line 12 and Line 13. ▶	14		

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business, enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

_____

Enter new trade name: _____

☐ If this is your first return, enter business start date: _____

☐ New physical location: _____
Enter new physical location:
(PO box is not acceptable.) _____

☐ New ownership:
Enter name of new owner: _____

Address of new owner: _____

Date sold: _____

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

Did you know you can file this form by Internet or Telephone?	File by Internet or Telephone CONNECTICUT FILE FAST	Web site: **www.ct.gov/DRS** (for information and filing) Call: **860-947-1988** (for filing) **860-297-5962** (for information)

Deductible Items at 6% Tax Rate

15	Sales for resale - sales of goods	▶	15		
16	Sales for resale - leases and rentals	▶	16		
17	Sales for resale - labor and services	▶	17		
18	All newspapers and subscription sales of magazines and puzzle magazines	▶	18		
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	▶	19		
21	Food for human consumption, food sold in vending machines, and any items purchased with food stamps	▶	21		
23	Fuel for motor vehicles	▶	23		
24	Sales of electricity, gas, and heating fuel for residential dwellings **For Utility and**	▶	24		
25	Sales of electricity - $150 monthly charge per business **Heating Fuel Companies**	▶	25		
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production **Only**	▶	26		
27	Aviation fuel	▶	27		
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	▶	29		
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing	▶	30		
31	Machinery, materials, tools, and equipment used in commercial printing process or publishing	▶	31		
32	Vessels, machinery, materials, tools, and fuel for commercial fishing	▶	32		
33	Out-of-state - sales of goods	▶	33		
34	Out-of-state - leases and rentals	▶	34		
35	Out-of-state - labor and services	▶	35		
36	Motor vehicles or vessels purchased by nonresidents	▶	36		
37	Prescription medicines - sales of goods	▶	37		
38	Nonprescription medicines and diabetic equipment - sales of goods	▶	38		
39	Charitable or religious organizations - sales of goods	▶	39		
40	Charitable or religious organizations - leases and rentals	▶	40		
41	Charitable or religious organizations - labor and services	▶	41		
42	Federal, Connecticut, or municipal agencies - sales of goods	▶	42		
43	Federal, Connecticut, or municipal agencies - leases and rentals	▶	43		
44	Federal, Connecticut, or municipal agencies - labor and services	▶	44		
45	Items certified for air or water pollution abatement - sales, leases, and rentals of goods	▶	45		
47	Nontaxable labor and services	▶	47		
48	Services between wholly owned business entities (See instructions, Form O-88.)	▶	48		
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88.)	▶	50		
52	Taxed goods returned within 90 days at 6% (.06) rate	▶	52		
56	Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods	▶	56		
58	Printed material for future delivery out of state	▶	58		
59	Articles of clothing or footwear under $50	▶	59		
60	Material and components for noncommercial production of clothing	▶	60		
63	Funeral expenses (See instructions, Form O-88.)	▶	63		
69	Repair services, repair and replacement parts for aircraft, and certain aircraft (See instructions, Form 0-88.)	▶	69		
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88.)	▶	71		
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	▶	72		
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88.)	▶	73		
74	Computer and data processing services (See instructions, Form 0-88.)	▶	74		
75	Renovation and repair services to residential real property (See instructions, Form O-88.)	▶	75		
77	Sales of qualifying items to direct payment permit holders	▶	77		
78	Sales of college textbooks	▶	78		
79	Sales tax holiday (See instructions, Form 0-88.)	▶	79		
81	Residential weatherization products and compact fluorescent light bulbs	▶	81		
A	Other Adjustments - sales of goods (Describe:)	▶	A		
B	Other Adjustments - leases and rentals (Describe:)	▶	B		
C	Other Adjustments - labor and services (Describe:)	▶	C		
	Total Deductions: Enter here and on Line 8 on the front of this return.				