

Purpose: For calendar quarters beginning on or after July 1, 2005, Connecticut nursing homes must pay a nursing home user fee and file **Form OP-336, Nursing Home User Fee**, with the Connecticut Department of Revenue Services (DRS). Returns must be filed using **Fast-File**, the electronic business tax filing system on the DRS web site at **www.ct.gov/DRS**. Paper returns will only be accepted for filing an amended Form OP-336. All payments must be made with the return using the Direct Payment option within **Fast-File** or by initiating a separate ACH Credit payment outside of the **Fast-File** system if you are registered for electronic funds transfer (EFT).

For more information, see **Special Notice 2005(5), 2005 Legislation Imposing a Nursing Home User Fee**.

New Owners: Do not use the previous owner's Connecticut tax registration number. Any change in ownership or filing status must be reported to DRS.

Required Information: Choose the period for the return you are filing. Enter the total number of resident days for the calendar quarter. The amount of the daily user fee is pre-programmed into *Fast-File* so the nursing home user fee that you owe will be calculated for you. Verify that all the information that is displayed is correct.

After completing the return information, you will need to either initiate payment with the return through Fast-File or initiate a separate ACH Credit payment outside of the **Fast-File** system if you are registered for EFT.

Interest on Late Payment of Fee: Interest accrues on any portion of the nursing home user fee that is not paid on or before the original due date of the return. Interest will accrue at the rate of 1% (.01) per month or fraction of a month until the fee is paid in full.

Late Payment Penalty: A late payment penalty applies to any portion of the nursing home user fee that is not electronically paid on or before the original due date of the return. The penalty for late payment of the nursing home user fee is 2% for electronic payments not more than five days late, 5% for electronic payments more than five days late but not more than 15 days late, and 10% for electronic payments more than 15 days late and for any non-electronic payments.