

Form OP-186

Connecticut Individual Use Tax Return

Enter Calendar Year Beginning ► January 1, 200___, and Ending December 31, 200___

Use this form to report and pay Connecticut use tax. This form may be used to report a single transaction or multiple transactions occurring in the same calendar year. You may file more than one use tax return for a given calendar year but you can not combine transactions from different years. Use tax may also be reported on your Connecticut income tax return (**Forms CT-1040, CT-1040 EZ, or CT-1040 NR/PY**). Complete the return in blue or black ink only.

Enter the calendar year the purchases being reported were made at the top of this return. Enter your name and Social Security Number (SSN) in the spaces provided below. If you are filing a joint return, enter your spouse's name and SSN. You may file a separate return or a joint return. Your filing status for income tax purposes does not affect your filing status for use tax purposes.

Your First Name and Middle Initial ►	Last Name ►	Your Social Security Number _ _ _ _ : _ _ _ : _ _ _ _
If a Joint Return, Spouse's First Name and Middle Initial ►	Last Name ►	Spouse's Social Security Number _ _ _ _ : _ _ _ : _ _ _ _
Home Address ►	Number and Street ►	PO Box ►
City, Town, or Post Office ►	State ►	ZIP Code ►
DRS Use Only		

Worksheet Instructions

- Column 1:** Enter the month and day of the purchase.
- Column 2:** Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).
- Column 3:** Enter the name of the retailer the item or service was purchased from.
- Column 4:** Enter the purchase price.
- Column 5:** Multiply the purchase price in Column 4 by 6% (.06) or the applicable rate and enter the result. Computer and data processing services are taxed at 1% (.01).

- Column 6:** If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.
 - Column 7:** Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. Do not enter negative amounts. If less than zero, enter "0." Add Column 7 amounts and enter total on Line 1 below. If no tax is due, do not file this return.
- If you require additional lines, you should create an identical schedule, include the Column 7 amounts in the total, and attach it to the back of the **Form OP-186**.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (.06 X Col. 4)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Line 1 below.						

1. Total tax due (from Worksheet Column 7)	1		00
2. Penalty: For failure to pay tax when due - 10% (.10) of the tax due.	2		00
3. Interest: For late payment - 1% (.01) of tax due per month or fraction of a month from due date.	3		00
4. Total amount due: Add Lines 1, 2, and 3.	4		00

Do not mail this return with your income tax return. Make check payable to: **Commissioner of Revenue Services**. To ensure your payment is applied to your account, write the **calendar year** of the return, **Individual Use Tax**, and your **SSN** (optional) on your check. The Department of Revenue Services (DRS) may submit your check to your bank electronically. Mail this return with check to: Department of Revenue Services, PO Box 2973, Hartford CT 06104-2973.

Due Date: This return may be filed at the time of purchase, but not later than April 15 for purchases made during the preceding calendar year.

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.

Sign Here	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature			Date
Keep a copy for your records.	Firm Name and Address			Preparer's SSN or PTIN
				Federal Employer ID Number