

# 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

### 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. Read the complete instructions on **Form O-88, Instructions for Form OS-114, Sales and Use Tax Return**, before completing the return.
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. Make check payable to: **Commissioner of Revenue Services**. The Department of Revenue Services (DRS) may submit your check to your bank electronically. Include the Tax Registration Number on your check.

Name		
DBA		
Attention		
Address 1		
Address 2		
City	State	Zipcode

Check here if this is an **amended** return.

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

Complete the return in blue or black ink only.

1	Gross receipts from sales of goods	▶ 1		00
2	Gross receipts from leases and rentals	▶ 2		00
3	Gross receipts from labor and services	▶ 3		00
4	Purchases of goods by your business subject to <b>use</b> tax	▶ 4		00
5	Leases and rentals by your business subject to <b>use</b> tax	▶ 5		00
6	Purchase of services by your business subject to <b>use</b> tax	▶ 6		00
7	Total: Add Lines 1 through 6.	▶ 7		00
8	Total deductions: Complete reverse side and enter the amount from Total Deductions here.	▶ 8		00
9	Balance subject to tax: Subtract Line 8 from Line 7. If zero or less, enter "0."	▶ 9		00
10	Gross amount of tax due: Multiply Line 9 by 6% (.06).	▶ 10		00
11	For amended return only, enter the tax paid on prior return.	▶ 11		00
12	Net amount of tax due: Subtract Line 11 from Line 10.	▶ 12		00
13	For late payment of tax: See General Instructions above. Interest ▶ _____ + Penalty ▶ _____	= 13		00
14	Total amount due: Add Line 12 and Line 13.	▶ 14		00

Check all boxes that apply and provide the information requested:

- Permanently out of business  
Enter last business date: \_\_\_\_\_
- New mailing address, trade name, or physical location  
Enter new mailing address: \_\_\_\_\_  
\_\_\_\_\_  
Enter new trade name: \_\_\_\_\_  
Enter new physical location: \_\_\_\_\_  
(PO Box is not acceptable.) \_\_\_\_\_

- First return  
Enter business start date: \_\_\_\_\_
- New ownership  
New owners must obtain a new Connecticut Tax Registration Number.  
Enter information of new owner:  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
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	Telephone Number ( )	Date
Paid Preparer's Signature	Paid Preparer's Address		Date

**Did you know you can  
file this form by  
Internet?**



**Website: www.ct.gov/DRS**  
(for information and filing)  
**Call: 860-297-5962** (for information)

**Exempt Sales of Items Deductible at 6% Tax Rate**

15	Sales for resale - sales of goods	▶	15	00
16	Sales for resale - leases and rentals	▶	16	00
17	Sales for resale - labor and services	▶	17	00
18	All newspapers and subscription sales of magazines and puzzle magazines	▶	18	00
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	▶	19	00
21	Food for human consumption, food sold in vending machines, and any items purchased with food stamps	▶	21	00
23	Sale of fuel for motor vehicles (See instructions, Form O-88.)	▶	23	00
24	Sales of electricity, gas, and heating fuel for residential dwellings	▶	24	00
25	Sales of electricity - \$150 monthly charge per business	▶	25	00
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production	▶	26	00
27	Aviation fuel	▶	27	00
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	▶	29	00
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing	▶	30	00
31	Machinery, materials, tools, and equipment used in commercial printing process or publishing	▶	31	00
32	Vessels, machinery, materials, tools, and fuel for commercial fishing	▶	32	00
33	Out-of-state - sales of goods	▶	33	00
34	Out-of-state - leases and rentals	▶	34	00
35	Out-of-state - labor and services	▶	35	00
36	Motor vehicles or vessels purchased by nonresidents	▶	36	00
37	Prescription medicines - sales of goods	▶	37	00
38	Nonprescription medicines and diabetic equipment - sales of goods	▶	38	00
39	Charitable or religious organizations - sales of goods	▶	39	00
40	Charitable or religious organizations - leases and rentals	▶	40	00
41	Charitable or religious organizations - labor and services	▶	41	00
42	Federal, Connecticut, or municipal agencies - sales of goods	▶	42	00
43	Federal, Connecticut, or municipal agencies - leases and rentals	▶	43	00
44	Federal, Connecticut, or municipal agencies - labor and services	▶	44	00
45	Items certified for air or water pollution abatement - sales, leases, and rentals of goods	▶	45	00
47	Nontaxable labor and services	▶	47	00
48	Services between wholly owned business entities (See instructions, Form O-88.)	▶	48	00
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88.)	▶	50	00
52	Taxed goods returned within 90 days at 6% (.06) rate	▶	52	00
56	Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods	▶	56	00
58	Printed material for future delivery out of state	▶	58	00
59	Articles of clothing or footwear under \$50	▶	59	00
60	Material and components for noncommercial production of clothing	▶	60	00
63	Funeral expenses (See instructions, Form O-88.)	▶	63	00
69	Repair services, repair and replacement parts for aircraft, and certain aircraft (See instructions, Form O-88.)	▶	69	00
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form O-88.)	▶	71	00
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	▶	72	00
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form O-88.)	▶	73	00
74	Computer and data processing services (See instructions, Form O-88.)	▶	74	00
75	Renovation and repair services to residential real property (See instructions, Form O-88.)	▶	75	00
77	Sales of qualifying items to direct payment permit holders	▶	77	00
78	Sales of college textbooks	▶	78	00
79	Sales tax holiday (See instructions, Form O-88.)	▶	79	00
81	Residential weatherization products and compact fluorescent light bulbs	▶	81	00
A	Other Adjustments - sales of goods (Describe: )	▶	A	00
B	Other Adjustments - leases and rentals (Describe: )	▶	B	00
C	Other Adjustments - labor and services (Describe: )	▶	C	00
<b>Total Deductions: Enter here and on Line 8 on the front of this return.</b>				<b>00</b>