

Form OS-114 (SUT) Sales and Use Tax Return

See **Form O-88**, *Instructions for Form OS-114 Sales and Use Tax Return*.

For period ending
Connecticut Tax Registration Number
Federal Employer Identification Number
Due date
DRS use only

☐ 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.

File your return electronically using the TSC . Go to www.ct.gov/TSC .		Column 1 6.35% Tax Rate	Column 2 7% Tax Rate	Column 3 9.35% Tax Rate
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	Goods purchased by your business subject to use tax. 4			
5	Leases and rentals by your business subject to use tax. 5			
6	Services purchased by your business subject to use tax. 6			
7	Total: Add Lines 1 through 6 7			
8	Deductions. See instructions 8			
9	Subtract Line 8 from Line 7. If zero or less, enter "0" 9			
10a	Amount of tax due: Multiply Line 9 by Tax Rate. 10a			
10b	Total tax due: Add Line 10a, Columns 1, 2, and 3. 10b			
11	For amended return only, enter tax paid on prior return. 11			
12	Net amount of tax due: Subtract Line 11 from Line 10b. 12			
13	Interest _____ + Penalty _____ = 13			
14	Total amount due: Add Line 12 and Line 13. 14			

If applicable, provide requested information below.

Final return - check here ☐ Enter last business date: _____

- Enter new mailing address: _____
- Enter new physical location: _____
(PO Box is not acceptable.)
- Enter new trade name: _____
- First return - Enter business start date: _____

New owners must obtain a new Connecticut Tax Registration Number.

Enter new owner information:

- 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, 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
•	•	• ()	•
Taxpayer's email address			
Paid preparer's signature	Paid preparer's address	Date	
•	•	•	

See Form O-88 , <i>Instructions for Form OS-114 Sales and Use Tax Return</i> , before completing.			Column 1		Column 2	
Deductions			6.35% Tax Rate		7.0 % 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 GVW rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19				
21	Food for human consumption, food sold in vending machines, items purchased with food stamps	21				
23	Sale of fuel for motor vehicles	23				
24	Sales of electricity, gas, and heating fuel for residential dwellings For Utility & Heating	24				
25	Sales of electricity - \$150 monthly charge per business 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 and diabetic equipment - sales of goods	37				
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	48				
50	Trade-ins of all like-kind tangible personal property	50				
52	Taxed goods returned within 90 days at the rate listed above in Columns 1 or 2	52				
56	Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods	56				
63	Funeral expenses	63				
69	Repair services, repair and replacement parts for aircraft, and certain aircraft	69				
71	Certain machinery under the Manufacturing Recovery Act of 1992	71				
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	72				
73	Repair and maintenance services and fabrication labor to vessels	73				
74	Computer and data processing services at 1% (See instructions, Form O-88.)	74				
75	Renovation and repair services to residential real property	75				
77	Sales of qualifying items to direct payment permit holders	77				
78	Sales of college textbooks	78				
79	Sales tax holiday	79				
81	Residential weatherization products and compact fluorescent light bulbs	81				
82	Motor vehicles sold to active duty nonresident members of the armed forces at 4.5%	82				
83	For cigarette dealers only : Purchases of cigarettes taxed by a stamper or distributor	83				
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.		•		•	