

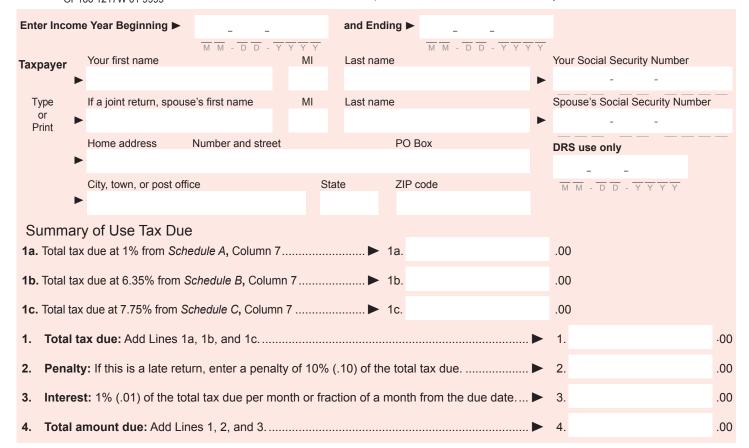
Department of Revenue Services PO Box 2970 Hartford CT 06104-2970 (Rev. 12/17) OP186 1217W 01 9999



## Form OP-186

### **Connecticut Individual Use Tax Return**

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 above. You may file a separate return or a joint return. If you are filing a joint return, enter your spouse's name and SSN. Your filing status for income tax purposes does not affect your filing status for use tax purposes.

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 cannot combine transactions from different years. Use tax may also be reported on your Connecticut income tax return (Forms CT-1040 or CT-1040NR/PY).

Items listed below are subject to a 7.75% tax rate.

- Most motor vehicles exceeding \$50,000;
- · Each piece of jewelry exceeding \$5,000;
- · Each piece of clothing or pair of footwear exceeding \$1,000; and
- A handbag, luggage, umbrella, wallet, or watch exceeding \$1,000.

See Informational Publication 2016(19), Q & A on the Connecticut Individual Use Tax. If no tax is due, do **not** file this return.

**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. Do **not** mail this return with your income tax return.

Make your check payable to **Commissioner of Revenue Services**. To ensure your payment is applied to your account, write the **calendar year** of the return, "**Form OP-186**", and your SSN (optional) on the front of your check. Do not send cash. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail this return with your check to:

Department of Revenue Services State of Connecticut PO Box 2970 Hartford CT 06104-2970

**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.

	Your signature	Date	Spouse's signature		Date	
Sign Here						
Keep a copy of	Paid preparer's signature	M M - D D - Y Y Y Y  Date		Preparer's SSN or PTIN	M M - D D - Y Y	YYY
this return for your					TIN - D D - YYYY	
records.	Firm's name and address	MM - DD - YYYY		FEIN		



# **Schedule A** - 1% Tax Rate: Computer and Data Processing Services

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of	Description of	Retailer or	Purchase	CT Tax Due	Taxes Paid	Balance Due
Purchase	Services	Service Provider	Price	(Col. 4 X .01)	Taxes I ala	(Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on front, Line 1a						

#### Schedule B - 6.35% Tax Rate

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 (Col. 4 X .0635)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)	
Add Column	Add Column 7 amounts and enter total here and on front, Line 1b.						

## Schedule C - 7.75% Tax Rate

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 (Col. 4 X .0775)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on front, Line 1c.						

# Schedules A Through C Instructions

Complete *Schedule A* for purchases of computer and data processing services subject to the 1% tax rate.

Complete Schedule B for purchases subject to the 6.35% tax rate.

Complete Schedule C for purchases subject to the 7.75% tax rate

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 the applicable tax rate and enter the result.

**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 zero or less, enter "0." Add Column 7 amounts and enter total. If no tax is due, do **not** file this return.

If you require additional lines, create an identical schedule, include the Column 7 amounts in the total, and attach it to the back of this return.