

# Form OS-114 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.

		Column A 6.0% Tax Rate on or before June 30, 2011	Column B 6.35% Tax Rate on or after July 1, 2011	Column C 7% Tax Rate on or after July 1, 2011	Column D 9.35% Tax Rate on or after July 1, 2011
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 <b>use</b> tax 4					
5 Leases and rentals by your business subject to <b>use</b> tax 5					
6 Services purchased by your business subject to <b>use</b> tax 6					
7 Total: Add Lines 1 through 6. 7					
8 <b>Deductions.</b> 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 A through D. 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
•	•	• ( )	•
Paid preparer's signature	Paid preparer's address		Date
•	•		•

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

**Deductions**

		<b>Column A</b> <b>6.0% Tax Rate</b> on or before June 30, 2011	<b>Column B</b> <b>6.35% Tax Rate</b> on or after July 1, 2011	<b>Column C</b> <b>7.0 % Tax Rate</b> on or after July 1, 2011
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 <b>Utility &amp; Heating</b>	24		
25	Sales of electricity - \$150 monthly charge per business <b>Fuel Companies Only</b>	25		
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production	26		
27	Aviation fuel	27		
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	29		
30	Machinery, its replacement, repair, component & enhancement parts, materials, tools, & 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		
38	Nonprescription medicines - sales of goods	38		
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 A, B or C	52		
56	Oxygen, blood plasma, prostheses, etc. - sales, leases, rentals, or repair services of goods	56		
58	Printed material for future delivery out of state	58		
59	Articles of clothing or footwear under \$50	59		
60	Material and components for noncommercial production of clothing	60		
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		
A	Other Adjustments - sales of goods (Describe: • )	A		
B	Other Adjustments - leases and rentals (Describe: • )	B		
C	Other Adjustments - labor and services (Describe: • )	C		
<b>Total Deductions:</b> Enter here and on Line 8 on the front of this return.		•	•	•