

# OP-236 Real Estate Conveyance Tax Return

For Town Clerk Use Only			
Town Code		Land Record	
▶		▶ Vol.	Page

Complete Form OP-236 in blue or black ink only  Check here if this is an amended return.

1. Town ▶	2. Location of property conveyed (number and street) ▶	3. If more than two grantors/sellers, check here. ▶ <input type="checkbox"/> Attach <b>OP-236 Schedule A - Grantors, Supplemental Information for Real Estate Conveyance Tax Return</b> , to provide required information.	
4. Grantor/seller #1 (last name, first name, middle initial) ▶		5. Taxpayer identification number ▶ <input type="checkbox"/> SSN <input type="checkbox"/> FEIN	
6. Grantor/seller address after conveyance ▶		7. City or town ▶	State ZIP code
8. Grantor/seller #2 (last name, first name, middle initial) ▶		9. Taxpayer identification number ▶ <input type="checkbox"/> SSN <input type="checkbox"/> FEIN	
10. Grantor/seller address after conveyance ▶		11. City or town ▶	State ZIP code
12. If the grantor is a partnership, S corporation, LLC, estate, or trust, check here: ▶ <input type="checkbox"/> Attach OP-236 Schedule A to provide required information.		13. Is this conveyance between spouses? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	14. If this conveyance is for no consideration or less than adequate consideration, will federal and state gift tax returns be filed? ▶ <input type="checkbox"/> Federal only <input type="checkbox"/> State only <input type="checkbox"/> Both <input type="checkbox"/> Not applicable
15. Grantee/buyer (last name, first name, middle initial): If more than one grantee/buyer, attach <b>OP-236 Schedule B - Grantees, Supplemental Information for Real Estate Conveyance Tax Return</b> , to provide required information. ▶		16. Taxpayer identification number ▶ <input type="checkbox"/> SSN <input type="checkbox"/> FEIN	
17. Grantee/buyer address after conveyance ▶		18. City or town ▶	State ZIP code
19. Date conveyed ▶	20. Date recorded ▶	21. Type of instrument ▶ <input type="checkbox"/> Warranty <input type="checkbox"/> Quitclaim <input type="checkbox"/> Easement <input type="checkbox"/> Other _____	
22. The grantor claims no tax is due because: (If applicable, check one.) See instructions.			
▶ 22a. <input type="checkbox"/> Conveyance was for no consideration or consideration was less than \$2,000.			
▶ 22b. <input type="checkbox"/> Conveyance is exempt under Conn. Gen. Stat. §12-498. See list of all exemption codes on reverse and enter exemption code here. _____			
▶ 22c. If 22b exemption code is 01 or 09, enter citation or docket number. _____			

### Computation of Tax Enter consideration for conveyance on the appropriate line.

▶ 23. Consideration for unimproved land: See Line Instructions.	\$ _____	<b>x0.0075</b>	= \$ _____
▶ 24. Total consideration for residential dwelling: See Line Instructions.	\$ _____		
▶ 24a. Portion of Line 24 that is \$800,000 or less: See Line Instructions.	\$ _____	<b>x0.0075</b>	= \$ _____
▶ 24b. Portion of Line 24 that exceeds \$800,000: See Line Instructions.	\$ _____	<b>x0.0125</b>	= \$ _____
▶ 25. Residential property other than residential dwelling	\$ _____	<b>x0.0075</b>	= \$ _____
▶ 26. Nonresidential property other than unimproved land	\$ _____	<b>x0.0125</b>	= \$ _____
▶ 27. Property conveyed by a delinquent mortgagor: See Instructions.	\$ _____	<b>x0.0075</b>	= \$ _____
▶ 28. <b>Total State of Connecticut tax due:</b> Add Lines 23, 24a through 27.			= \$ _____

**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 to the Department of Revenue Services (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.

Indicate by checking a box who is signing this return:  Grantor  Grantor's attorney  Grantor's authorized agent

Name of person signing the return (type or print)	Signature	Date
Name of grantor's representative (type or print)	▶ Provide Connecticut juris number if applicable	Telephone number

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Indicate by checking a box who is signing this return:  Grantor  Grantor's attorney  Grantor's authorized agent

Name of person signing the return (type or print)	Signature	Date
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Name of grantor's representative (type or print)	▶ Provide Connecticut juris number if applicable	Telephone number
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## General Instructions

Complete OP-236 in blue or black ink only.

Line instructions for OP-236 are available on **OP-236 I, Line Instructions for Form OP-236**. See *Forms and Publications* below.

**Grantor, Grantor's Attorney, or Grantor's Authorized Agent:** You must submit a completed tax return to the city or town clerk with a check for the amount on Line 28 payable to **Commissioner of Revenue Services**.

**Declaration:** The grantor, grantor's attorney, or grantor's authorized agent must sign the return.

**City or Town Clerk:** Mail this tax return and check not later than ten days after receipt to the Commissioner of Revenue Services at:

Department of Revenue Services  
State of Connecticut  
PO Box 5035  
Hartford CT 06102-5035

Enter the three-digit town code and the volume and page reference in the box marked *For Town Clerk Use Only*. Do not staple the check to the return.

**Amended Return:** If this is an amended tax return, mail it directly to: Department of Revenue Services, PO Box 5035, Hartford CT 06102-5035. Do not send the return to the city or town clerk. Remit the state tax and interest due with an amended return to DRS. Make the check payable to **Commissioner of Revenue Services**. Enter the three-digit town code and the original volume and page of the recorded deed in the box marked *For Town Clerk Use Only* on the amended return.

**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to preview and download forms OP-236 I, **AU-263, Real Estate Conveyance Tax Allocation Worksheet, OP-236 Schedule A - Grantors, Supplemental Information for Real Estate Conveyance Tax Return, and OP-236 Schedule B - Grantees, Supplemental Information for Real Estate Conveyance Tax Return**, as well as other DRS publications or call DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). TDD/TT users only call 860-297-4911. If you need help, call the Public Services Taxes Unit at **860-541-3225**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

## Types of Exempt Conveyances

Enter on Line 22b.

Code #

- 01** The instrument is one the State of Connecticut is prohibited from taxing by the laws or Constitution of the United States. Enter citation to specific statutory or constitutional provision on Line 22c.
- 02** The instrument secures a debt or other obligation. (Example: mortgage deed)
- 03** The State of Connecticut or a Connecticut political subdivision is either the grantor or grantee of this instrument.
- 04** The instrument is a tax deed.
- 05** The instrument is a deed or release of property that is security for a debt or other obligation. Such instruments do not include a deed in lieu of foreclosure.
- 06** The instrument is a deed of partition (other than a decree of the Superior Court under Conn. Gen. Stat. §52-495).
- 07** The instrument is a deed under a statutory merger or consolidation of corporations. The controlling interest transfer tax may apply.
- 08** The instrument is a deed made by a subsidiary corporation to its parent corporation for no consideration (including no assumption of liabilities of the subsidiary corporation) other than the cancellation or surrender of the subsidiary corporation's stock.
- 09** The instrument conveys property under decree of the Superior Court as the result of:
  - A. An annulment, dissolved marriage, or legal separation under Conn. Gen. Stat. §46b-81. Real estate conveyance tax returns are not required with the recording of Certificates by Decree; **or**

- B. Foreclosure by a decree of sale or market sale under Conn. Gen. Stat. §49-24. On Line 4, enter the delinquent mortgagor's name, followed by the court representative's name and title (Committee); on Line 5, enter the delinquent mortgagor's Social Security Number or Federal Employer Identification Number, whichever is applicable. On Lines 6 and 7, enter the court representative's mailing address; **or**
- C. Partition of joint and common estates under Conn. Gen. Stat. §52-495.

Enter the docket number on Line 22c.

- 10** The instrument conveys residential property no later than six months after the date on which the property was previously conveyed to a transferor that is either: 1) an employer that acquired the property from an employee under an employee relocation plan; or 2) an entity in the business of purchasing and selling residential property of employees who are being relocated.
- 11** The instrument conveys property between affiliated corporations, provided both corporations are exempt from taxation under paragraph (2), (3), or (25) of section 501(c) of the Internal Revenue Code of the United States.
- 12** The instrument conveys the principal residence of a grantor who: (1) is approved for property tax assistance under Conn. Gen. Stat. §12-129b or §12-170aa for the current property tax assessment year; or (2) was approved for assistance in a property tax assessment year ending 15 months earlier or less. Such an instrument is not exempt from the municipal real estate conveyance tax. The estate of a deceased person formerly approved for property tax assistance may not claim this exemption.
- 13** The instrument conveys property located in an area designated in accordance with Conn. Gen. Stat. §32-70 as an enterprise zone. Such an instrument is not exempt from the municipal real estate conveyance tax.

If claiming this exemption, attach a letter from the economic development officer of the relevant municipality stating that the property is located within an enterprise zone.
- 14** The instrument conveys property from a corporation determined by the Internal Revenue Service to be a corporation described in 26 U.S.C. §501(c)(3) to another corporation determined by the Internal Revenue Service to be a corporation described in 26 U.S.C. §501(c)(3).
- 15** The instrument conveys property in connection with the reorganization of a mutual savings bank or mutual savings and loan association under sections 36a-192 to 36a-198, as provided in Conn. Gen. Stat. §36a-199.
- 16** The instrument conveys property to any nonprofit organization organized for the purpose of holding undeveloped land in trust for conservation or recreation purposes.
- 17** The instrument conveys property between spouses.
- 18** The instrument conveys property located in a designated entertainment district. Such an instrument is not exempt from the municipal real estate conveyance tax.
- 19** The instrument conveys land to a water company, as defined in Conn. Gen. Stat. §16-1, provided after the transfer the land is classified as Class I or Class II land, as defined in Conn. Gen. Stat. §25-37c.
- 20** The instrument conveys property to effectuate a mere change of identity or form of ownership or organization where there is no change in beneficial ownership.
- 21** The instrument conveys a transferor's principal residence in lieu of foreclosure.
- 22** The instrument conveys a transferor's principal residence where the gross purchase price is insufficient to pay the sum of:
  - The mortgages encumbering the property transferred; **and**
  - Any real estate taxes and other charges for which the municipality may place a lien (such as sewer taxes) and which have priority over the mortgages encumbering the property transferred.