

## General Instructions

Complete Form OP-236 in blue or black ink only. Line instructions for Form OP-236 are available on Forms **OP-236I**, *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.

**Amended Return:** If this is an amended tax return, mail it directly to: Department of Revenue Services, PO Box 5035, Hartford CT 06106-8207. 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**. Include the original volume and page of the recorded deed on the amended 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.

**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to preview and download Forms **OP-236I**, **AU-263**, *Real Estate Conveyance Tax Allocation Worksheet*, and **OP-236 Schedule A**, *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 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 or an enterprise corridor zone. Such an instrument is not exempt from the municipal real estate conveyance tax.

To determine if this property qualifies for this exemption, contact the Connecticut Department of Economic and Community Development.
  - 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 for consideration and the consideration was \$2,000 or more.
  - 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.