



I am not a robot!

Connecticut state conveyance tax form.

Department of Revenue Services
State of Connecticut
(Rev. 12/20)
1040 1220W 01 9999

Form CT-1040
Connecticut Resident Income Tax Return

2020
CT-1040

Taxpayers must sign declaration on reverse side. Complete return in blue or black ink only. Please note that each form is your specific. To prevent any delay in processing your return, the correct year's form must be submitted to the Department of Revenue Services (DRS).

For January 1 - December 31, 2020, or other tax year beginning - **2020** and ending

1 Filing Status - Check only one box.

Single

Head of household

Married filing separately

Married filing jointly

Qualifying widow(er)

Enter spouse's name here and SSN below

Your Social Security Number

Check if deceased

Spouse's Social Security number

Check if deceased

Print your SSN, name, mailing address, and city or town here.

Your first name

MI:

Last name (if two last names, insert a space between names.)

Suffix (Dr./Ms.)

If joint return, spouse's first name

MI:

Last name (if two last names, insert a space between names.)

Suffix (Dr./Ms.)

Mailing address (number and street)

Mailing address 2 (apartment number, PO Box)

City, town, or post office (if town is two words, leave a space between the words.)

State

ZIP code

Enter city or town of residence if different from above.

ZIP code

Check the appropriate box to identify

Form CT-1940 CRC, Claim of Right Credit

Form CT-8379, Nonobligated Spouse Claim

If you are attaching a completed: Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates, checking any box from Part 1.

Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Whole Dollars Only

2 1. Federal adjusted gross income from federal Form 1040, Line 11, or federal Form 1040-SR, Line 11

1.

2. Additions to federal adjusted gross income from Schedule 1, Line 38

2.

3. Add Line 1 and Line 2.

3.

4. Subtractions from federal adjusted gross income from Schedule 1, Line 50

4.

5. **Connecticut adjusted gross income:** Subtract Line 4 from Line 3.

5.

6. Income tax from tax tables or Tax Calculation Schedule; See Instructions.

6.

7. Credit for income taxes paid to qualifying jurisdictions from Schedule 2, Line 59

7.

8. Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter "0."

8.

9. Connecticut alternative minimum tax from Form CT-6251

9.

10. Add Line 8 and Line 9.

10.

11. Credit for property taxes paid on your primary residence, motor vehicle, or both; Attach completed Schedule 3 on Page 4, Line 68 or your credit will be disallowed.

11.

12. Subtract Line 11 from Line 10. If less than zero, enter "0."

12.

13. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11

13.

14. **Connecticut income tax:** Subtract Line 13 from Line 12. If less than zero, enter "0."

14.

15. Individual use tax from Schedule 4, Line 69; If no tax is due, enter "0."

15.

16. Add Line 14 and Line 15.

16.

Clip check here. Do not use staples.

Do not send Forms W-2 or 1099, or Schedules CT-K-1.

Due date: April 15, 2021 - Attach a copy of all applicable schedules and forms to this return. Do not use staples.

For a faster refund, file your return electronically at portal.ct.gov/TSC and choose direct deposit.

Exempt under Conn. Gen. Stat. §12-498. Enter exempt code: If exempt code 01 or 09, enter citation or docket #:Department of Revenue Services15

Consideration for unimproved land 16. Total consideration for residential dwelling 16a. Portion of Line 16 that is \$800,000 or less Portion of Line 16 that exceeds \$800,000 up to and including \$2,500,000 16c. Portion of Line 16 that exceeds \$2,500,000 17.

portion of Line 16 that exceeds \$1,500,000 17.

State of Connecticut
Department of Revenue Services
(Rev. 12/22)

OP-236 I
Instructions for OP-236
Connecticut Real Estate Conveyance Tax Return

General Instructions

Filing and Paying Electronically

File and pay **Form OP-236, Connecticut Real Estate Conveyance Tax Return**, electronically using the Real Estate Conveyance Tax Electronically Filing (myCTREC) application at portal.ct.gov/DRSmyconneCtTREC/myCTREC. Attach all required supporting schedules and documentation to Form OP-236.

myCTREC

Filing and Paying by Mail

If you file by mail, complete this return in blue or black ink only. Make check payable to **Commissioner of Revenue Services**. To ensure payment applies to your account, write **Form OP-236, Connecticut Real Estate Conveyance Tax Return**, Social Security Number (SSN), or Federal Employer Identification Number (FEIN) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

Mail to: **Department of Revenue Services**
PO Box 5035
Hartford CT 06102-5035

Grantor, Grantor's Attorney, or Grantor's Authorized Agent: You must submit both pages (DRS copy of OP-236 and the Town Clerk Copy) of a completed tax return to the city or town clerk with a check for the amount on Line 20 payable to **Commissioner of Revenue Services**.

Declaration: The grantor, grantor's attorney, or grantor's authorized agent, sign and date the declaration.

Amended Return: If you make an error on your return, you can correct the error by filing an amended Form OP-236, using myCTREC. Attach all required supporting schedules and documentation to Form OP-236. **Do not send the amended return to the city town clerk.** Remit the state tax and interest due with the return to DRS. Enter the three-digit town code, the page of the page, and the page of the recorded deed in the box marked **For Town Clerk Use Only** on the return. See Table A - Town Codes.

For the Latest News: Visit the DRS website at portal.ct.gov/DRS.

City or Town Clerk Instructions

Participating town clerks can use myCTREC to review and approve (or reject) electronically filed Connecticut Real Estate Conveyance Tax Returns. Once approved, the return and payment will be remitted to the DRS processing. If filing by mail, submit this 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, the volume, and the page reference in the box marked **For Town Clerk Use Only**. See Table A - Town Codes.

Do not use staples.

Line Instructions

Line 2: If the conveyed property is located in more than one municipality, complete a tax return for each town in which the property is located. Use **Form AU-263, Real Estate Conveyance Tax Allocation Worksheet**, to allocate the consideration to each municipality.

Line 3 and Line 6: Check the box if there are more than three partners, shareholders, or beneficiaries. If there are three or less, attach a separate page with the names, addresses, LLC, estate or trust you must complete and attach OP-236 Schedule A - Grantors. Provide the names, addresses, and Taxpayer Identification Numbers for each partner, shareholder, member, or beneficiary. If a partner, shareholder, member, or beneficiary of the grantor is a limited liability company (LLC) or a qualified subchapter S corporation (QSS), enter the name of such entity, its address and tax identification number.

Lines 4, 5, and 10: Grantor or Grantee's Address: Enter the address where the grantor or grantee will receive mail after the conveyance is complete. Do not enter the address of the property being conveyed as the grantor's address unless the grantor will continue receiving mail at this address.

Lines 4, 5, and 10; Taxpayer Identification Number: A Taxpayer Identification Number is required for each grantor or grantee name listed on the deed, including the grantee. The grantee or grantor's identification number is a Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Indicate by checking the appropriate box whether you have entered an SSN or FEIN. This return is incomplete if an SSN or FEIN is not entered, and the processing of your return will be delayed. If there are more than two grantors/buyers, complete and attach OP-236 Schedule A - Grantors. Supplemental Information for Connecticut Real Estate Conveyance Tax Return, and provide all the required information.

Line 7: If more than one deed was used to complete this sale or transfer, check this box. See Lines 1, Line 16a, and Line 16c instructions.

Line 8: If you check this box, you must complete and attach OP-236 Schedule B - Grantees. Provide the names, addresses, and Taxpayer Identification Numbers for each partner, shareholder, member, or beneficiary. If a partner, shareholder, member, or beneficiary of the grantee is a limited liability company (LLC) or a qualified subchapter S corporation (QSS), enter the name of such entity, its address and tax identification number.

Line 14: Conveyances for no consideration or less than adequate consideration may be subject to federal or Connecticut gift tax, or both. Consideration includes money or anything of value paid or transferred directly or indirectly whether or not expressed in the deed, instrument, or other writing. By way of example and not of limitation, consideration includes the amount of any liability assumed and the amount of any liability to which the property is subject.

Exempt Conveyances: If an exemption is claimed and no exemption code is entered, the return is incomplete and cannot be accepted by the town clerk. See **Types of Exempt Conveyances**, on Page 3.

Lines 15 through 20: Round all amounts to the nearest whole dollar.

Line 15: Unimproved land is real property that at the time of conveyance has no buildings, structures, or other physical improvements (including those under construction) to the property. Unimproved land includes land designated as farm, forest, or open space land.

Exempt under Conn. Gen. Stat. §12-498. Enter exempt code: If exempt code 01 or 09, enter citation or docket #:Department of Revenue Services15. Consideration for unimproved land 16.

Department of Revenue Services
State of Connecticut

Form CT-1040ES

2020
(Rev 01/20)

2020 Estimated Connecticut Income
Tax Payment Coupon for Individuals

Complete this form in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, complete this year's form must be submitted to the Department of Revenue Services (DRS).

Who Should File This Coupon: Use this coupon if you are required to make estimated income tax payments for the 2020 taxable year and you do not receive a preprinted coupon package from DRS. Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year.

General Instructions

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut-sourced income** includes but is not limited to income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

Convenience of the Employer: Residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer. Generally, in a state that applies this test, wages earned by a nonresident are allocated to the employer's location unless the nonresident works from an out-of-state location due to the necessity of the employer rather than the convenience of the employee. For example, in determining whether income earned by a New York resident individual telecommuting for a Connecticut employer will be deemed Connecticut-sourced income, Connecticut will apply the New York "convenience of the employer" test.

Who is Required to Make Estimated Payments: You must make estimated income tax payments if:

1. Your Connecticut income tax, after taking into account your Connecticut tax withheld, and any Pass-Through Entity Tax Credit (PE Tax Credit) you are allowed to claim, is \$1,000 or more; and
2. You expect your Connecticut income tax withheld (including any PE Tax Credit) to be less than your required annual payment for the 2020 taxable year.

Your required annual payment is the lesser of:

- 90% of the income tax shown on your 2020 Connecticut income tax return, or
- 100% of the income tax shown on your 2019 Connecticut income tax return if you filed a 2019 Connecticut income tax return that covered a 12-month period.

You do not have to make estimated income tax payments if you:

- Connecticut resident during the 2019 taxable year and you did not file a 2019 income tax return because you had no Connecticut taxable, or
- Nonresident or part-year resident with Connecticut-sourced income during the 2019 taxable year and you did not file a 2019 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did not have Connecticut-sourced income during the 2019 taxable year, then you can use 90% of the income tax shown on your 2020 Connecticut income tax return as your required annual payment.

When to File: Estimated payments for the 2020 taxable year are or before April 15, June 15, September 15, 2020, and January 15, 2021. Fiscal year filers should follow federal filing dates. If the due date is on a Saturday, Sunday, or legal holiday, your estimated payment is considered timely if filed on the next business day. An estimate is considered timely if received, or if the date shown by the U.S. Service cancellation mark, is on or before the due date.

Visit the DRS website at portal.ct.gov/TSC to make your estimated payments online and receive immediate confirmation that your payment was timely remitted.

How Much Should I Pay: Complete the 2020 *Estimated Connecticut Income Tax Worksheet* on Page 3 to calculate your required payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in Internal Revenue Code § 6654(x)(2)) required to make estimated income tax payments, you will be required to make only one payment. Your installment is due on or before January 15, 2021, for the 2020 taxable year. The required installment is the lesser of 66 2/3% of the income tax shown on your 2020 Connecticut income tax return or 90% of the income tax shown on your 2019 Connecticut income tax return.

Completing the Payment Coupon

Complete the attached payment coupons in blue or black ink only. You must enter all the required taxpayer identification information. Enter the payment amount below. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2019 income tax.

Department of Revenue Services
State of Connecticut
PO Box 2932
Hartford CT 06104-2932
1040ES 0120W 01 9999

Form CT-1040ES
Estimated Connecticut Income Tax Payment
Coupon for Individuals

2020
(Rev 01/20)

Your first name

Middle initial

Last name

Your Social Security Number

Spouse's first name

Middle initial

Last name

Spouse's Social Security Number

Mailing address (number and street), Apartment number, PO Box

Due date

(MM-DD-Y)

City, town, or post office

State

ZIP code

Payment amount

Gen. Stat. §12-498.

Gen. Stat. §12-498.
Enter exempt code: If exempt code 01 or 09, enter citation or docket #: Department of Revenue Services 15. Consideration for unimproved land 16. Total consideration for residential dwelling 16a. Portion of Line 16 that is \$800,000 or less Portion of Line 16 that exceeds \$800,000 up to and including \$2,500,000 16c. Portion of Line 16 that exceeds \$2,500,000 17. Residential property other than residential dwelling 18. Nonresidential property other than unimproved land 19. Property conveyed by a delinquent mortgagor 20. Total State of Connecticut tax due: Add Lines 15, 16a through 19. 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 wilfully 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. Name of person signing the return (type or print) Signature Date Name of grantor's representative (type or print) Connecticut jurs number if applicable Telephone number Indicate who is signing this return: Grantor Grantor's attorney Grantor's authorized agent Connecticut Real Estate Conveyance Tax Return Complete Form OP-236 in blue or black ink only. 4. Grantor/seller #1 (last name, first name, middle initial) Taxpayer Identification Number Grantor/seller address (street and number) after conveyance City/town State ZIP code 10. Grantee/buyer (last name, first name, middle initial) Taxpayer Identification Number Grantee/buyer address (street and number) after conveyance City/town State ZIP code 1. Town 2. Location of property conveyed (number and street) 3. Are there more than two grantors/sellers? If Yes, attach OP-236 Schedule A - Grantors, Supplemental Information for Real Estate Conveyance Tax Return. 5. Grantor/seller #2 (last name, first name, middle initial) Taxpayer Identification Number Grantor/seller address (street and number) after conveyance City/town State ZIP code 9. Is there more than one grantee/buyer or, is the grantee a partnership, S corporation, LLC, estate, or trust? If Yes, attach OP-236 Schedule B - Grantees, Supplemental Information for Real Estate Conveyance Tax Return. Computation of Tax - Enter consideration for conveyance on the appropriate line. See Instructions. Is the grantor a partnership, S corporation, LLC, estate, or trust? If Yes, attach OP-236 Schedule A - Grantors 7. Was more than one deed filed with this conveyance? 8. If this conveyance is for no consideration or less than Federal only State only Both fed. & state None adequate consideration, which gift tax returns will be filed? _____ Connecticut Real Estate Conveyance Tax Return 4. Grantor/seller #1 (last name, first name, middle initial) Grantor/seller address (street and number) after conveyance City/town State ZIP code 10. Grantee/buyer (last name, first name, middle initial) Grantee/buyer address (street and number) after conveyance City/town State ZIP code 11. _____

ame, middle initial) Grantor/seller address (street and number) after conveyance City
fter conveyance City/town State ZIP code3. Are there more than two grantors/sellers?
e City/town State ZIP codeComputation of Tax - Enter consideration for conveyance on
he grantee/buyer or, is the grantee a partnership, S corporation, LLC, estate, or trust?
no consideration or consideration was less than \$2,000. Exempt under Conn. Gen. Stat
citation or docket #:Is the grantor a partnership, S corporation, LLC, estate, or trust?

The image shows the 2021 Connecticut Resident Income Tax Form CT-1040 and its accompanying instructions. The form is a single-page document with various sections for tax filers. The instructions provide detailed guidance on how to fill out the form, including specific sections for grants, transfers, and other tax-related information. Both the form and the instructions are in black and white text on a white background.

Stat. §12-498. Enter exempt code: If exempt code 01 or 09, enter citation or docket #:Department of Revenue Services15. Consideration for unimproved land 16. Total consideration for residential dwelling 16a. Portion of Line 16 that is \$800,000 or less Portion of Line 16 that exceeds \$800,000 up to and including \$2,500,00016c. Portion of Line 16 that exceeds \$2,500,000 17. Residential property other than residential dwelling 18. Nonresidential property other than unimproved land 19. Property conveyed by a delinquent mortgagor 20. Total State of Connecticut tax due: Add Lines 15, 16a through 19. 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. Name of person signing the return (type or print) Signature DateName of grantor's representative (type or print) Connecticut juris number if applicable Telephone numberIndicate who is signing this return: Grantor Grantor's attorney Grantor's authorized agentConnecticut Real Estate Conveyance Tax Return Complete Form OP-236 in blue or black ink only.4. Grantor/seller #1 (last name, first name, middle initial) Taxpayer Identification Number Grantor/seller address (street and number) after conveyance City/town State ZIP code10. Grantee/buyer (last name, first name, middle initial) Taxpayer Identification Number Grantee/buyer address (street and number) after conveyance City/town State ZIP code1. Town 2. Location of property conveyed (number and street)3. Are there more than two grantors/sellers? If Yes, attach OP-236 Schedule A - Grantors, Supplemental Information for Real Estate Conveyance Tax Return.5. Grantor/seller #2 (last name, first name, middle initial) Taxpayer Identification Number Grantor/seller address (street and number) after conveyance City/town State ZIP code9. Is there more than one grantee/buyer or, is the grantee a partnership, S corporation, LLC, estate, or trust? If Yes, attach OP-236 Schedule B - Grantees, Supplemental Information for Real Estate Conveyance Tax Return. Computation of Tax - Enter consideration for conveyance on the appropriate line. See Instructions. Is the grantor a partnership, S corporation, LLC, estate, or trust? If Yes, attach OP-236 Schedule A - Grantors7. Was more than one deed filed with this conveyance? 8. If this conveyance is for no consideration or less than Federal only State only Both fed. & state None adequate consideration, which gift tax returns will be filed? Connecticut Real Estate Conveyance Tax Return4. Grantor/seller #1 (last name, first name, middle initial) Grantor/seller address (street and number) after conveyance City/town State ZIP code10.

The image shows the OP-236 Connecticut Real Estate Conveyance Tax Return form. It is a multi-page document with various sections for tax filers. The form includes sections for grants, transfers, and other tax-related information. Both the form and the instructions are in black and white text on a white background.

§12-498. Enter exempt code: If exempt code 01 or 09, enter citation or docket #:Department of Revenue Services15. Consideration for unimproved land 16. Total consideration for residential dwelling 16a. Portion of Line 16 that is \$800,000 or less Portion of Line 16 that exceeds \$800,000 up to and including \$2,500,00016c. Portion of Line 16 that exceeds \$2,500,000 17. Residential property other than residential dwelling 18. Nonresidential property other than unimproved land 19. Property conveyed by a delinquent mortgagor 20. Total State of Connecticut tax due: Add Lines 15, 16a through 19. 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. Name of person signing the return (type or print) Signature DateName of grantor's representative (type or print) Connecticut juris number if applicable Telephone numberIndicate who is signing this return: Grantor Grantor's attorney Grantor's authorized agentConnecticut Real Estate Conveyance Tax Return Complete Form OP-236 in blue or black ink only.4. Grantor/seller #1 (last name, first name, middle initial) Taxpayer Identification Number Grantor/seller address (street and number) after conveyance City/town State ZIP code10. Grantee/buyer (last name, first name, middle initial) Taxpayer Identification Number Grantee/buyer address (street and number) after conveyance City/town State ZIP code1. Town 2. Location of property conveyed (number and street)3. Are there more than two grantors/sellers? If Yes, attach OP-236 Schedule A - Grantors, Supplemental Information for Real Estate Conveyance Tax Return.5. Grantor/seller #2 (last name, first name, middle initial) Taxpayer Identification Number Grantor/seller address (street and number) after conveyance City/town State ZIP code9. Is there more than one grantee/buyer or, is the grantee a partnership, S corporation, LLC, estate, or trust? If Yes, attach OP-236 Schedule B - Grantees, Supplemental Information for Real Estate Conveyance Tax Return. Computation of Tax - Enter consideration for conveyance on the appropriate line. See Instructions. Is the grantor a partnership, S corporation, LLC, estate, or trust? If Yes, attach OP-236 Schedule A - Grantors7. Was more than one deed filed with this conveyance? 8. If this conveyance is for no consideration or less than Federal only State only Both fed. & state None adequate consideration, which gift tax returns will be filed? Connecticut Real Estate Conveyance Tax Return4. Grantor/seller #1 (last name, first name, middle initial) Grantor/seller address (street and number) after conveyance City/town State ZIP code10. Grantee/buyer (last name, first name, middle initial) Grantee/buyer address (street and number) after conveyance City/town State ZIP code3.

Are there more than two grantors/sellers? Yes5. Grantor/seller #2 (last name, first name, middle initial) Grantor/seller address (street and number) after conveyance City/town State ZIP codeComputation of Tax - Enter consideration for conveyance on the appropriate line. See Instructions.1. Town 2. Location of property conveyed (number and street)9. Is there more than one grantee/buyer or, is the grantee a partnership, S corporation, LLC, estate, or trust? Warranty Quitclaim Easement Other 14. The grantor claims no tax is due because (See instructions.): Conveyance was for no consideration or consideration was less than \$2,000. Exempt under Conn. Gen. Stat. §12-498. Enter exempt code: If exempt code 01 or 09, enter citation or docket #: Is the grantor a partnership, S corporation, LLC, estate, or trust? Yes 7. Was more than one deed filed with this conveyance? Yes8. If this conveyance is for no consideration or less than Federal only State only Both fed. & state None adequate consideration, which gift tax returns will be filed?15. Consideration for unimproved land 16. Total consideration for residential dwelling 16a. Portion of Line 16 that is \$800,000 or less Portion of Line 16 that exceeds \$800,000 up to and including \$2,500,00016c. Portion of Line 16 that exceeds \$2,500,000 17. Residential property other than residential dwelling 18. Nonresidential property other than unimproved land 19. Property conveyed by a delinquent mortgagor 20. Total State of Connecticut tax due: Add Lines 15, 16a through 19. Real Estate Conveyance Tax Exemption for Homes with Crumbling Foundations Effective July 1, 2019 (cite: Public Act 19-117, §336), sales of principal residences with foundations made from defective concrete containing pyrrhotite - as certified by a licensed engineer - are exempt from the real estate conveyance tax. This exemption is limited to the first sale after such certification, and is not available to any seller who received financial assistance from the Crumbling Foundations Assistance Fund. Real Estate Conveyance Tax Rate Beginning July 1, 2020 (cite: Public Acts 19-117, § 337), there is a new marginal real estate conveyance tax rate of 2.25% on consideration for residential real property exceeding \$2,500,000. The marginal tax brackets for residential real property are as follows: Up to and including \$800,000: 0.75% \$800,000.01 to \$2,500,000: 1.25% Over \$2,500,000: 2.25% More information, Real Estate Conveyance Tax: Did you know? You can also file Form OP-236, Connecticut Real Estate Conveyance Tax Return, via the DRS e-REC application, which is free, secure, and easy to use. e-REC allows tax return submitters to: submit Form OP-236 and remit payment online; receive notification when the tax return in "accepted" by a Town Clerk; and keep track of Form OP-236 returns submitted and in process. Visit the e-REC page (via the e-REC login under 'Submitters') for a list of participating municipalities and to file using e-REC. 1 2 3 Prev 1 2 3 Next