



# Form AU-330

## Connecticut Controlling Interest Transfer Tax Return

(Rev. 04/18)

For DRS  
Use Only

- -  
M M - D D - Y Y Y Y

Complete this return in blue or black ink.

Check if this is an amended return.

### Part I - Transferor Information

Name of transferor  Transferor's Connecticut tax registration number

Address of transferor Number and street PO Box

City, town, or post office State ZIP code  -

Transferor's Social Security Number (SSN) or Federal Employer Identification Number (FEIN)

SSN  FEIN

Check here if more than one transferor and attach a schedule providing the information requested above for all transferors.

### Part II - Transferee Information

Name of transferee  Transferee's Connecticut tax registration number

Address of transferee Number and street PO Box

City, town, or post office State ZIP code  -

Transferee's SSN or FEIN

SSN  FEIN

Check here if more than one transferee and attach a schedule providing the information requested above for all transferees.

### Part III - Transfer Information

Name of entity in which controlling interest was transferred  Entity's Connecticut tax registration number

Address of entity Number and street PO Box

City, town, or post office State ZIP code  -

FEIN of entity

1. The entity is a:  
 Corporation  Limited Liability Company  Trust  Partnership  Other:

2. Enter name of state under whose laws entity is organized.

3. Date of transfer of controlling interest in the entity:  -   
M M - D D - Y Y Y Y

4. Percentage of interest transferred on date indicated on Line 3.  (for example, 51.00)

5. Was the controlling interest transfer made in a series of transfers?  
If **Yes**, attach schedule describing earlier transfers.  Yes  No



Transferor's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Part IV - Computation of Amount Due and Payable**

1. Enter amount from Part V, Line 6.	1. ▶	<input type="text"/>	.00
2. Enter amount from Part VI, Line 4.	2. ▶	<input type="text"/>	.00
3. Enter amount from Part VII, Line 4.	3. ▶	<input type="text"/>	.00
4. Subtotal: Add Lines 1, 2, and 3.	4. ▶	<input type="text"/>	.00
5. Interest due, if any, on amount on Line 4	5. ▶	<input type="text"/>	.00
6. Penalty due, if any, on amount on Line 4	6. ▶	<input type="text"/>	.00
7. <b>Total amount due:</b> Add Lines 4, 5, and 6.	7. ▶	<input type="text"/>	.00

**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, 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.

<b>Sign Here</b> Keep a copy of this return for your records.	Signature of principal officer, transferor, or authorized agent	Title	Date
	Print name of principal officer, transferor, or authorized agent		Telephone number
	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name, address, and ZIP code	Firm's FEIN	Telephone number



Transferor's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date of transfer

M	M	-	D	D	-	Y	Y	Y	Y											

Name of transferor

--

**Part V**

Interests in Connecticut real property (including farm land, forest land, open space land, and maritime heritage land) owned directly by the entity in which a controlling interest was transferred

**Real Property Information**

**Tax Calculation**

<p><b>1.</b> Street Address/Parcel No. ▶ [ ]</p> <p>Town [ ] Town Code (Table A) [ ] Check (✓) if Exempt [ ]</p>	<p>1A. Present True and Actual Value ▶ [ ] .00</p> <p>1B. <b>Tax:</b> Multiply Line 1A by 0.0111. ▶ [ ] .00</p>
<p><b>2.</b> Street Address/Parcel No. ▶ [ ]</p> <p>Town [ ] Town Code (Table A) [ ] Check (✓) if Exempt [ ]</p>	<p>2A. Present True and Actual Value ▶ [ ] .00</p> <p>2B. <b>Tax:</b> Multiply Line 2A by 0.0111. ▶ [ ] .00</p>
<p><b>3.</b> Street Address/Parcel No. ▶ [ ]</p> <p>Town [ ] Town Code (Table A) [ ] Check (✓) if Exempt [ ]</p>	<p>3A. Present True and Actual Value ▶ [ ] .00</p> <p>3B. <b>Tax:</b> Multiply Line 3A by 0.0111. ▶ [ ] .00</p>
<p><b>4.</b> Street Address/Parcel No. ▶ [ ]</p> <p>Town [ ] Town Code (Table A) [ ] Check (✓) if Exempt [ ]</p>	<p>4A. Present True and Actual Value ▶ [ ] .00</p> <p>4B. <b>Tax:</b> Multiply Line 4A by 0.0111. ▶ [ ] .00</p>
<p><b>5.</b> Street Address/Parcel No. ▶ [ ]</p> <p>Town [ ] Town Code (Table A) [ ] Check (✓) if Exempt [ ]</p>	<p>5A. Present True and Actual Value ▶ [ ] .00</p> <p>5B. <b>Tax:</b> Multiply Line 5A by 0.0111. ▶ [ ] .00</p>
<p><b>6. Total tax:</b> Add Line 1B, Line 2B, Line 3B, Line 4B, and Line 5B. Enter here and on Part IV, Line 1. Include amounts from any attached schedules.</p>	<p>▶ [ ] .00</p>

**Attach additional sheets, if necessary.**



Transferor's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date of transfer

M	M	-	D	D	-	Y	Y	Y	Y										

Name of transferor

--

**Part VI**

Interests in Connecticut real property (including farm land, forest land, open space land, and maritime heritage land) owned indirectly by the entity in which a controlling interest was transferred

**Real Property Information**

**Tax Calculation**

<p><b>1.</b> Enter applicable Owner ID from Part VIII</p> <p>▶ <input type="text"/></p> <p>Street Address/Parcel No.</p> <p>▶ <input type="text"/></p> <p>Town                      Town Code (Table A)    Check (✓) if Exempt</p> <p><input type="text"/>                      ▶ <input type="text"/>                      ▶ <input type="checkbox"/></p>	<p>1A. Present true and actual value ▶ <input type="text"/> .00</p> <p>1B. Applicable ownership %      ▶ <input type="text"/> (for example, 89.25)</p> <p>1C. Multiply Line 1A by Line 1B ▶ <input type="text"/> .00</p> <p>1D. <b>Tax:</b> Multiply Line 1C by 0.0111. ▶ <input type="text"/> .00</p>
<p><b>2.</b> Enter applicable Owner ID from Part VIII</p> <p>▶ <input type="text"/></p> <p>Street Address/Parcel No.</p> <p>▶ <input type="text"/></p> <p>Town                      Town Code (Table A)    Check (✓) if Exempt</p> <p><input type="text"/>                      ▶ <input type="text"/>                      ▶ <input type="checkbox"/></p>	<p>2A. Present true and actual value ▶ <input type="text"/> .00</p> <p>2B. Applicable ownership %      ▶ <input type="text"/> (for example, 89.25)</p> <p>2C. Multiply Line 2A by Line 2B ▶ <input type="text"/> .00</p> <p>2D. <b>Tax:</b> Multiply Line 2C by 0.0111. ▶ <input type="text"/> .00</p>
<p><b>3.</b> Enter applicable Owner ID from Part VIII</p> <p>▶ <input type="text"/></p> <p>Street Address/Parcel No.</p> <p>▶ <input type="text"/></p> <p>Town                      Town Code (Table A)    Check (✓) if Exempt</p> <p><input type="text"/>                      ▶ <input type="text"/>                      ▶ <input type="checkbox"/></p>	<p>3A. Present true and actual value ▶ <input type="text"/> .00</p> <p>3B. Applicable ownership %      ▶ <input type="text"/> (for example, 89.25)</p> <p>3C. Multiply Line 3A by Line 3B ▶ <input type="text"/> .00</p> <p>3D. <b>Tax:</b> Multiply Line 3C by 0.0111. ▶ <input type="text"/> .00</p>
<p><b>4. Total tax:</b> Add Line 1D, Line 2D, and Line 3D. Enter here and on Part IV, Line 2. Include amounts from any attached schedules. ▶ <input type="text"/> .00</p>	

**Attach additional sheets, if necessary.**



Transferor's CT Tax Registration Number

\_\_\_\_\_

Date of transfer

\_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
 M M - D D - Y Y Y Y

Name of transferor

\_\_\_\_\_

**Part VII**

Connecticut farm land, forest land, open space land, and maritime heritage land owned directly by the entity in which a controlling interest was transferred. See instructions for applicable rate.

**Land Information**

**Tax Calculation**

1. Street Address \_\_\_\_\_ Date Acquired or Classified ▶ \_\_\_\_\_  
 ▶ \_\_\_\_\_  
 Town \_\_\_\_\_ Town Code (Table A) \_\_\_\_\_  
 \_\_\_\_\_ ▶ \_\_\_\_\_  
 Type of Land (F = Farm or Forest Land; O = Open Space or Maritime Heritage Land)  
 ▶ \_\_\_\_\_

1A. Present true and actual value ▶ \_\_\_\_\_ .00  
 1B. Tax Rate (See Form AU-330I, *Table B-Rate of Tax, on Page 3.*) \_\_\_\_\_ .  
 1C. **Tax:** Multiply Line 1A by Line 1B. ▶ \_\_\_\_\_ .00

2. Street Address \_\_\_\_\_ Date Acquired or Classified ▶ \_\_\_\_\_  
 ▶ \_\_\_\_\_  
 Town \_\_\_\_\_ Town Code (Table A) \_\_\_\_\_  
 \_\_\_\_\_ ▶ \_\_\_\_\_  
 Type of Land (F = Farm or Forest Land; O = Open Space or Maritime Heritage Land)  
 ▶ \_\_\_\_\_

2A. Present true and actual value ▶ \_\_\_\_\_ .00  
 2B. Tax Rate (See Form AU-330I, *Table B-Rate of Tax, on Page 3.*) \_\_\_\_\_ .  
 2C. **Tax:** Multiply Line 2A by Line 2B. ▶ \_\_\_\_\_ .00

3. Street Address \_\_\_\_\_ Date Acquired or Classified ▶ \_\_\_\_\_  
 ▶ \_\_\_\_\_  
 Town \_\_\_\_\_ Town Code (Table A) \_\_\_\_\_  
 \_\_\_\_\_ ▶ \_\_\_\_\_  
 Type of Land (F = Farm or Forest Land; O = Open Space or Maritime Heritage Land)  
 ▶ \_\_\_\_\_

3A. Present true and actual value ▶ \_\_\_\_\_ .00  
 3B. Tax Rate (See Form AU-330I, *Table B-Rate of Tax, on Page 3.*) \_\_\_\_\_ .  
 3C. **Tax:** Multiply Line 3A by Line 3B. ▶ \_\_\_\_\_ .00

4. **Total tax:** Add Line 1C, Line 2C, and Line 3C. Enter here and on Part IV, Line 3. Include amounts from any attached schedules. ▶ \_\_\_\_\_ .00



Transferor's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date of transfer

		-			-														
M	M	-	D	D	-	Y	Y	Y	Y										

Name of transferor

--

**Part VIII**

Direct owners of Connecticut real property indirectly owned by the entity in which a controlling interest was transferred

Owner ID	Name	Business address	SSN or FEIN
1			
2			
3			
4			
5			
6			
7			
8			

Attach additional sheets, if necessary.

**Form AU-330I**  
**Instructions for the Controlling Interest Transfer Taxes**

**General Information**

For more information, including definitions of some of the terms used in these instructions, see **Special Notice 2003(11)**, *2003 Legislative Changes Affecting the Controlling Interest Transfer Taxes*.

**What is Taxable**

Conn. Gen. Stat. §12-638b imposes a tax on the transfer of a controlling interest in a corporation, partnership, limited liability company, trust, or other organization where the entity owns, directly or indirectly, an interest in Connecticut real property with a value not less than \$2,000. Conn. Gen. Stat. §12-638l imposes an additional tax on the transfer of a controlling interest in an entity, where the entity directly owns an interest in Connecticut real property classified as farm land under Conn. Gen. Stat. §12-107c; forest land under Conn. Gen. Stat. §12-107d; or open space land under Conn. Gen. Stat. §12-107e.

**Who Must File a Return**

The person subject to the tax or taxes is the person (or group of persons acting in concert) transferring a controlling interest in an entity. Where a group of persons acting in concert transfers a controlling interest, the transferors will be jointly and severally liable for the tax or taxes.

**What is a Controlling Interest**

In an entity that is a corporation a controlling interest is more than 50% (.50) of the total combined voting power of all classes of stock in the corporation.

In an entity that is a partnership, limited liability company, trust or other organization, a controlling interest is more than 50% (.50) of the capital, profits, or beneficial interest in the entity.

A transfer of a controlling interest in an entity may be made all at once or in a series of transfers. Where transfers would constitute a transfer of a controlling interest had they occurred all at one time, they will be treated as a transfer of a controlling interest.

**What are the Rates of Tax**

The rate of the controlling interest transfer tax is 1.11% (.0111). The rate of the additional controlling interest transfer tax ranges from 1% (.01) to 10% (.10), depending, in the case of farm land or forest land, on the length of time an interest has been owned, or, in the case of open space land, on the length of time an interest has been classified as such, prior to the transfer of a controlling interest in the entity that directly owns the real property.

**What is the Measure of the Taxes**

The measure of the taxes is the present true and actual value of the Connecticut real property owned, directly or indirectly, by an entity in which a controlling interest was transferred. The present true and actual value is the fair market value, as of the time of transfer of a controlling interest, unreduced by the amount of any mortgage, lien, or other encumbrance. The present true and actual value of Connecticut real property directly owned by the entity is 100% of the property's present true and actual value. The present true and actual value of Connecticut real property indirectly owned by the entity is the entity's applicable ownership percentage of the corporate or noncorporate organization that directly owns the real property multiplied by the property's present true and actual value. For more information on how to determine the applicable ownership percentage, see **Special Notice 2003(11)**.

**When to File**

The tax return is due on or before the last day of the month following the month in which a controlling interest was transferred. Where a transfer of a controlling interest is made in a series of transfers, the tax return is due on or before the last day of the month following the month in which the interest transferred, in the aggregate, first exceeds 50% (.50).

**Interest and Penalties for Late Payment**

Interest for late payment is 1% (.01) per month or fraction of a month, from the due date. Penalty for late payment is 10% (.10) of the tax due or \$50, whichever is greater. Separate penalties must be computed for the controlling interest transfer tax and the additional controlling interest transfer tax, if applicable.

**Remittance**

Make check payable to Commissioner of Revenue Services. Mail check to Department of Revenue Services, PO Box 5031, Hartford CT 06102-5031.

**Exemptions**

If a transfer of a controlling interest is exempt under Conn. Gen. Stat. §12-638b(b)(1) or (2), Form AU-330 need not be filed by the transferor(s).

**Specific Instructions**

**Parts I and II**

Line 1. If the transferor or transferee is an individual, enter his or her home address. If the transferor or transferee is not an individual, enter mailing address.

Line 2. If the transferor or transferee is an individual, enter his or her Social Security Number. If the transferor or transferee is not an individual, enter the Federal Employer Identification Number.

**Part III**

Line 1. Enter the full name of the entity and the location (not mailing address) of principal office.

Line 4. Check "corporation" for any C corporation, S corporation, or association taxable as a corporation for federal income tax purposes. Check "partnership" for any general partnership, limited partnership, or limited liability partnership.

Line 6. Enter the date on which legal title to a controlling interest was vested in the transferee.

Line 7. Enter the percentage of the interest in the entity transferred by the transferor(s) to the transferee(s) on the date indicated on Line 6.

**Part IV**

Lines 2 and 8. The rate of interest is 1% (.01) per month or fraction of a month from the due date to the date of payment.

Lines 3 and 9. The penalty is 10% (.10) of the tax or fifty dollars (\$50), whichever is greater.

**Part V**

**Complete Part VIII before completing Subparts Va and Vb.**

**Subpart Va**

**Location of Real Property:** All Connecticut real property (including farm land, forest land, and open space land) directly owned by the entity is listed in Subpart Va. Connecticut farm land and forest land directly owned by the entity is also listed in Part VI. Connecticut open space land directly owned by the entity is also listed in Part VII.

**Town Code:** See Table A, on back, for town codes.

**Present True and Actual Value:** Enter the present true and actual value as of the date indicated on Part III, Line 6. If an interest in real property is located in more than one Connecticut town, its present true and actual value must be apportioned between the towns by means of a ratio of the assessed value of the interest in each town to the aggregate assessed value of the interest. List each such interest on a separate line and place an asterisk next to the street address.

**Tax:** Multiply the present true and actual value by the rate of tax to compute the tax on each interest in real property.

**Subpart Vb**

**Location of Real Property:** All Connecticut real property (including farm land, forest land, and open space land) indirectly owned by the entity is listed in Subpart Vb.

**Town Code:** See Table A, below, for town codes.

**Present True and Actual Value:** Enter the present true and actual value, as of the date indicated in Part III, Line 6, multiplied by the entity's applicable ownership percentage of the corporate or noncorporate organization that directly owns the Connecticut real property.

**Part VI**

**Location of Real Property:** List all Connecticut farm land and forest land directly owned by the entity in Part VI. This land is also listed in Subpart Va, and, with the exception of the rate of tax, the information entered here for this land should be the same as entered in Subpart Va. If the real property is located in more than one Connecticut town, see instructions in Subpart Va, Present True and Actual Value.

**Date Acquired:** Enter the date on which the entity acquired the real property.

**Rate of Tax:** See Table B, below, for the rate of tax.

**Tax:** Multiply the present true and actual value by the rate of tax to compute the tax.

**Part VII**

**Location of Real Property:** List Connecticut open space land directly owned by the entity in Part VII. This land is also listed in Subpart Va, and, with the exception of the rate of tax, the information entered here for this land should be the same as entered in Subpart Va. If the real property is located in more than one Connecticut town, see instructions in Subpart Va, Present True and Actual Value.

**Date Classified:** Enter the date on which the entity first caused the real property to be classified as open space land.

**Tax:** See Table B, below, for the rate of tax.

**Tax:** Multiply the present true and actual value by the rate of tax to compute the tax.

**Part VIII**

Where an entity in which a controlling interest is transferred indirectly owns Connecticut real property, enter the name, address and federal employer identification number (FEIN) of the corporate or noncorporate organization that directly owns the real property. For rules to determine the real property indirectly owned by the entity, see **Special Notice 2003(11)**.

**Table A. Town Codes**

001 Andover	035 Darien	069 Killingly	103 Norwalk	137 Stonington
002 Ansonia	036 Deep River	070 Killingworth	104 Norwich	138 Stratford
003 Ashford	037 Derby	071 Lebanon	105 Old Lyme	139 Suffield
004 Avon	038 Durham	072 Ledyard	106 Old Saybrook	140 Thomaston
005 Barkhamsted	039 Eastford	073 Lisbon	107 Orange	141 Thompson
006 Beacon Falls	040 East Granby	074 Litchfield	108 Oxford	142 Tolland
007 Berlin	041 East Haddam	075 Lyme	109 Plainfield	143 Torrington
008 Bethany	042 East Hampton	076 Madison	110 Plainville	144 Trumbull
009 Bethel	043 East Hartford	077 Manchester	111 Plymouth	145 Union
010 Bethlehem	044 East Haven	078 Mansfield	112 Pomfret	146 Vernon
011 Bloomfield	045 East Lyme	079 Marlborough	113 Portland	147 Voluntown
012 Bolton	046 Easton	080 Meriden	114 Preston	148 Wallingford
013 Bozrah	047 East Windsor	081 Middlebury	115 Prospect	149 Warren
014 Branford	048 Ellington	082 Middlefield	116 Putnam	150 Waterbury
015 Bridgeport	049 Enfield	083 Middletown	117 Redding	151 Waterbury
016 Bridgewater	050 Essex	084 Milford	118 Ridgefield	152 Waterford
017 Bristol	051 Fairfield	085 Monroe	119 Rocky Hill	153 Watertown
018 Brookfield	052 Farmington	086 Montville	120 Roxbury	154 Westbrook
019 Brooklyn	053 Franklin	087 Morris	121 Salem	155 West Hartford
020 Burlington	054 Glastonbury	088 Naugatuck	122 Salisbury	156 West Haven
021 Canaan	055 Goshen	089 New Britain	123 Scotland	157 Weston
022 Canterbury	056 Granby	090 New Canaan	124 Seymour	158 Westport
023 Canton	057 Greenwich	091 New Fairfield	125 Sharon	159 Wethersfield
024 Chaplin	058 Griswold	092 New Hartford	126 Shelton	160 Willington
025 Cheshire	059 Groton	093 New Haven	127 Sherman	161 Wilton
026 Chester	060 Guilford	094 Newington	128 Simsbury	162 Winchester
027 Clinton	061 Haddam	095 New London	129 Somers	163 Windham
028 Colchester	062 Hamden	096 New Milford	130 Southbury	164 Windsor
029 Colebrook	063 Hampton	097 Newtown	131 Southington	165 Windsor Locks
030 Columbia	064 Hartford	098 Norfolk	132 South Windsor	166 Wolcott
031 Cornwall	065 Hartland	099 North Branford	133 Sprague	167 Woodbridge
032 Coventry	066 Harwinton	100 North Canaan	134 Stafford	168 Woodbury
033 Cromwell	067 Hebron	101 North Haven	135 Stamford	169 Woodstock
034 Danbury	068 Kent	102 N. Stonington	136 Sterling	

**Table B. Rate of Tax — Farm Land, Forest Land, and Open Space Land**

For the purposes of Table B, if a date is exactly one year after either the date acquired or the date classified, it is not considered within one year after the date.

Use **Date Acquired** for Farm Land and Forest Land.

Use **Date Classified** for Open Space Land

<b>If the date indicated in Part III, Line 6 is:</b>	<b>Tax Rate is:</b>
within 1 year after date acquired/classified .....	10%
within 2 years after date acquired/classified .....	9%
within 3 years after date acquired/classified .....	8%
within 4 years after date acquired/classified .....	7%
within 5 years after date acquired/classified .....	6%
within 6 years after date acquired/classified .....	5%
within 7 years after date acquired/classified .....	4%
within 8 years after date acquired/classified .....	3%
within 9 years after date acquired/classified .....	2%
within 10 years after date acquired/classified .....	1%
10 years or more after date acquired/classified .....	0%