

Form OP-216

Special Fuel Tax Return

(Rev. 07/09)

▶	Return for period ending
▶	Connecticut Tax Registration Number
▶	Federal Employee Identification No. (FEIN)
▶	Due on or before
Please check if applicable:	
▶	<input type="checkbox"/> Out of business <input type="checkbox"/> Amended return



All Liquid Gallons
 (Round off to the nearest gallon.)

1	Opening physical inventory: Must agree with prior month's closing inventory.	▶	1	
2	Gallons purchased, state excise tax paid within Connecticut: Attach Form MF-R , Schedule 1.	▶	2	
3	Gallons purchased, state excise tax unpaid within Connecticut: Attach Form MF-R, Schedule 2.	▶	3	
4	Gallons imported direct to customers within Connecticut: Attach Form MF-R, Schedule 3.	▶	4	
5	Gallons imported into Connecticut storage: Attach Form MF-R, Schedule 4.	▶	5	
6	Gallons available for sale or use: Add Lines 1 through 5.	▶	6	
7	Closing physical inventory: Include in-transit items.	▶	7	
8	Total gallons to be accounted for: Subtract Line 7 from Line 6.	▶	8	
9	Nontaxable sales and transfers to licensed distributors: Attach Form MF-D , Schedule 6.	▶	9	
10	Sales and transfers out of Connecticut and sales in Connecticut for immediate export from Connecticut: Attach Form MF-D, Schedule 7.	▶	10	
11	Gallons sold to U.S. government tax exempt: Attach Form MF-D, Schedule 8.	▶	11	
12	Gallons sold to state and local government tax exempt: Attach Form MF-D, Schedule 9.	▶	12	
13	Sales to farmers or other tax exempt entities, nontaxable uses, sales of jet fuel, and sales of #2 heating oil and kerosene for heating purposes: Attach Form MF-D, Schedule 10.	▶	13	
14	Gain or loss from inventory variation: Show gain as negative and deduct	▶	14	
15	Total nontaxable sales and uses: Add Lines 9 through 14.	▶	15	
16	Taxable sales other than to licensed distributors	▶	16	
17	Taxable sales to licensed distributors: Attach Form MF-D, Schedule 5.	▶	17	
18	Taxable uses	▶	18	
19	Total taxable sales and uses: Add Lines 16, 17, and 18.	▶	19	
20	Total gallons accounted for: Add Line 19 and Line 15; the sum must equal Line 8.	▶	20	
21	Deduct tax paid purchases.	▶	21	
22	Deduct dealer sales to governmental entities: Attach Form MF-D, Schedule 13.	▶	22	
23	Total Deductions: Add Line 21 and Line 22.	▶	23	
24	Taxable Gallons: Subtract Line 23 from Line 19.	▶	24	
	<small>24a) Taxable diesel gallons</small>	<small>24b) Taxable alternative fuel gallons</small>		
25	Tax Due: Multiply Line 24a by 45.1¢ per gallon and Line 24b by 26¢ per gallon.	▶	25	.00
26	Penalty: 10% (.10) of total tax due or \$50, whichever is greater	▶	26	.00
27	Interest: 1% (.01) per month or fraction of a month from due date to date of payment	▶	27	.00
28	Total Amount Due: Add Lines 25, 26, and 27.	▶	28	.00

Please sign this return on the reverse side.

General Instructions

1. Complete the return in blue or black ink only.
2. Taxpayers must file a return for each calendar month by the twenty-fifth day of the following month. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. A return must be filed even if no tax is due.
3. **Pay Electronically:** Visit www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to make a direct tax payment. After logging onto the TSC, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.
4. If you do not pay electronically, make check payable to: **Commissioner of Revenue Services**. The DRS may submit your check to your bank electronically.
5. Mail this return and schedules, with check, to: Department of Revenue Services, PO Box 5031, Hartford CT 06102-5031.
6. **Rounding gallons:** On your return, you must round off fractions of a gallon to the nearest whole gallon. Round down to the next lowest whole gallon all fractions of a gallon less than a half gallon. Round up to the next highest whole gallon all fractions of a half gallon or more.
7. You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Special Instructions for Sellers of Certain Alternative Fuel

Effective for sales made on or after July 1, 2008, sales of compressed natural gas, liquefied petroleum gas, and liquefied natural gas (alternative fuels) are subject to motor vehicle fuels tax at 26¢ per gallon.

The exemption under Conn. Gen. Stat. §12-458f expired for sales of these fuels made after June 30, 2008. See Line 24 in the *Line Instructions*. If you need additional information or assistance, call the Excise Taxes Unit at 860-541-3224, Monday through Friday 8:30 a.m. to 4:30 p.m.

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.

Taxpayer signature	Title	Date
Print taxpayer's name	Telephone number	Taxpayer SSN
Paid preparer's signature	Preparer's address	Preparer's SSN or PTIN

Line Instructions

- Line 2** Report Connecticut state excise tax paid purchases of diesel fuel, #2 heating oil, kerosene, jet fuel, and biodiesel and purchases of propane and natural gas sold as a motor vehicle fuel. For each product code, you must complete a separate **Form MF-R, Motor Vehicle Fuels Tax Schedule of Receipts**, Schedule Type 1, indicating gallons purchased from each supplier.
- Line 3** Report Connecticut state excise tax unpaid purchases of diesel fuel, #2 heating oil, kerosene, jet fuel, and biodiesel and purchases of propane and natural gas sold as a motor vehicle fuel. For each product code, you must complete a separate Form MF-R, Schedule Type 2, indicating gallons purchased from each supplier.
- Line 4** Report gallons imported from another state direct to customers within Connecticut. For each product code, you must complete a separate Form MF-R, Schedule Type 3, indicating gallons purchased from each supplier.
- Line 5** Report gallons imported from another state into Connecticut storage. For each product code, you must complete a separate Form MF-R, Schedule Type 4, indicating gallons purchased from each supplier.
- Line 9** Report Connecticut state excise tax-exempt sales and transfers of diesel fuel, #2 heating oil, kerosene, jet fuel, biodiesel, propane, and natural gas to licensed diesel fuel distributors. For each product code, you must complete a separate **Form MF-D, Motor Vehicle Fuels Tax Schedule of Disbursements**, Schedule Type 6, indicating gallons sold to each customer. See **Announcement 2009(3), Annual List of Distributors for Motor Vehicle Fuels Tax Purposes**, for a list of licensed distributors.
- Line 10** Report sales and transfers out of Connecticut and sales in Connecticut to licensed motor vehicle fuels exporters. For each product code, you must complete a separate Form MF-D, Schedule Type 7, indicating gallons sold to each customer.
- Line 11** Report tax-exempt sales to the U.S. government. For each product code, you must complete a separate Form MF-D, Schedule Type 8, indicating gallons sold to each branch of the U.S. government.
- Line 12** Report tax-exempt sales to the State of Connecticut and municipalities of this state. For each product code, you must complete a separate Form MF-D, Schedule Type 9, indicating gallons sold to each state agency and each municipality.
- Line 13** Report tax-exempt sales to farmers and other tax-exempt purchasers. Report tax-exempt sales of jet fuel to licensed aviation fuel dealers or sold directly to an aircraft owner or operator documented by **Form AU-477, Aircraft Owner or Operator Declaration Motor Vehicle Fuels Tax Exemption**.
- For each product code, you must complete a separate Form MF-D, Schedule Type 10, indicating to whom the gallons were sold. Include nontaxable use and tax-exempt sales of #2 heating oil and kerosene for heating purposes, but do not complete Form MF-D for such sales.
- Line 16** Report all taxable sales other than to licensed distributors. Do not complete Form MF-D.
- Line 17** Report taxable sales to licensed diesel fuel distributors. For each product code, you must complete a separate Form MF-D, Schedule Type 5, indicating gallons sold to each licensed diesel fuel distributor.
- Line 18** Report all taxable use.
- Line 21** Of the total taxable sales and uses reported on Line 19, report those gallons purchased state excise tax-paid as reported on Form MF-R, Schedule Type 1.
- Line 22** Report all credit card sales to governmental entities made at retail outlets. For each product code, you must complete a separate Form MF-D, Schedule Type 13, indicating gallons sold to each governmental entity.
- Line 24** Subtract Line 23 from Line 19. Report taxable diesel sales on Line 24a and taxable alternative fuel sales on Line 24b. Report total taxable sales on Line 24.
- Line 25** Multiply taxable diesel sales reported on Line 24a by 45.1¢ per gallon. Multiply taxable alternative fuel sales reported on Line 24b by 26¢ per gallon. Report total tax due on Line 25.
- Line 26** **Late Payment Penalty:** The penalty for late payment is 10% of tax due or \$50, whichever is greater.
Late Filing Penalty: The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return required by law to be filed.
- Line 27** **Interest:** The interest charge for late payment is 1% per month or fraction of a month from the due date.
- Line 28** Remit the amount due with this return.

For Further Information

If you need additional information or assistance, call the Excise Taxes Unit at 860-541-3224, Monday through Friday 8:30 a.m. to 4:30 p.m.

Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms; or
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** or call **860-297-4753** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling **860-297-4911**.