



# Form O-MF 1

## Tax-Paid Motor Vehicle Fuels Tax Return



Return for period ending

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Form O-MF 1 can be filed and paid electronically using myconnect at [portal.ct.gov/DRS-myconnect](http://portal.ct.gov/DRS-myconnect).

Taxpayer Name			Connecticut Tax Registration Number		
Address (number and street), apartment number, PO Box			Federal Employee Identification Number (FEIN)		
City, town, or post office	State	ZIP code	Due on or before		
Please check if applicable <input type="checkbox"/> Out of business <input type="checkbox"/> Amended return <input type="checkbox"/>			All Liquid Gallons (Round off to the nearest gallon.)		

1. Opening physical inventory (Must agree with prior months closing inventory.)	▶ 1.	
2. Gallons purchased state excise tax paid within Connecticut (Attach Form MF-R, Schedule 1.)	▶ 2.	
3. Total charges (Add Line 1 and Line 2.)	▶ 3.	
4. Closing physical inventory.	▶ 4.	
5. Total gallons to be accounted for (Subtract Line 4 from Line 3.)	▶ 5.	
6. Gain or loss from inventory (Indicate gain as negative and deduct.)	▶ 6.	
7. Taxable sales other than to licensed distributors.	▶ 7.	
8. Taxable sales to licensed distributors (Attached Form MF-D, Schedule 5.)	▶ 8.	
9. Taxable use.	▶ 9.	
10. Total taxable sales and use (Add Line 7, Line 8, and Line 9.)	▶ 10.	
11. Total gallons accounted for (Add Line 6 and Line 10; the sum must equal Line 5.)	▶ 11.	
12. Deduct tax paid purchases.	▶ 12.	
13. Deduct dealer sales to U.S. government (Attach Form MF-D, Schedule 13.)	▶ 13.	
14. Total deductions (Add Line 12 and Line 13.)	▶ 14.	
15. Taxable gallons (Subtract Line 14 from Line 10.)	▶ 15.	
16. Tax due (Multiply Line 15 by .25 per gallon.)	▶ 16.	.00
17. Penalty: 10% (.10) per month or fraction of a month from due date to date of payment.	▶ 17.	.00
18. Interest: 1% (.01) per month or fraction of a month from due date to date of payment.	▶ 18.	.00
19. Total Amount Due (Add Line 16, Line 17, and Line 18.)	▶ 19.	.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, 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's signature	Title	Date
Print taxpayer's name	Telephone number	Taxpayer Social Security Number (SSN)
Paid preparer's signature	Preparer's address	Preparer's SSN or PTIN

# Form O-MF 1 Instructions

## General Instructions

Taxpayers must file a return for each calendar month by the twenty fifth day of the following month. A return must be filed even if no tax is due.

**Note:** All sales and purchases must be documented by records that each taxpayer must retain for audit purposes for at least three years. Also, all taxpayers should be aware that they are liable for the motor vehicle fuels tax on **all** sales of motor vehicle fuels because the products are considered to have been **Sold and Taxed** when delivered or transferred to a retail or consumer location within Connecticut intended for sale or use. This applies whether use of the product is for on-highway or off-highway purposes.

## Filing and Paying Electronically

**Form O-MF 1** can be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



## Filing and Paying by Mail

If you file by mail, complete the return in blue or black ink. Do not use staples.

Mail this return and schedules to:

Department of Revenue Services  
Processing Section  
PO Box 5031  
Hartford CT 06102-5031

If you pay by mail, make check payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.

**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 gallon of a half gallon or more.

**Rounding dollars:** On your return, you must round off cents to the nearest whole dollar. 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.

## Specific Line Instructions

**Line 2** Report Connecticut state excise tax paid purchases of gasoline, gasohol. For each product code, you must complete a separate **Form MF-R, Motor Vehicle Fuels Tax Schedule of Receipts**, Schedule 1, indicating gallons purchased from each supplier.

**Line 6** Report inventory variations as indicated.

**Line 7** Report all taxable sales other than to licensed distributors. Do not complete **Form MF-D, Motor Vehicle Fuels Tax Schedule of Disbursements**.

**Line 8** Report taxable sales to licensed motor vehicle fuels distributors. For each product code, you must complete a separate Form MF-D, Schedule 5, indicating gallons sold to each licensed motor vehicle fuels distributor.

**Line 17 Late Payment Penalty:** The penalty for late payment is 10% (.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 that is required by law to be filed.

**Line 18 Interest:** The interest charge for late payment is 1% (.01) per month or fraction of a month from the due date.

**Line 19** Remit the amount due with this return.

## For Additional Information on the Motor Vehicle Fuels Tax

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

## For Further Information

Visit the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

## E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).