

# Form OP-161

## Petroleum Products Gross Earnings Tax Return

Important: Please see instructions on the back of this return.

<b>TAX TYPE</b>
<b>55</b>
<b>DISTRIBUTOR</b>

Return For Quarter Ended		
Connecticut Tax Registration Number		
Federal Employer Identification Number		
Verified	DA	FA

Rev. 12/01

*Please correct your name and address if shown incorrectly.*

1. <b>Sales</b> - Gross earnings from the sale of <b>all products</b> in Connecticut	▶ 1	\$
2. <b>Sales</b> - Gross earnings from the sale of <b>all petroleum products</b> in Connecticut	▶ 2	
3. Of the amount reported on Line 2, enter the gross earnings on sales of petroleum products on which the gross earnings tax has been previously paid by another distributor	▶ 3	
4. Gross earnings from first sales of petroleum products in Connecticut (Subtract Line 3 from Line 2)	▶ 4	
5. Of the amount on Line 4, enter those gross earnings from first sales to another who resells the products outside of Connecticut as reported on <b>Form OP-218</b> and those gross earnings from first sales to another who resells the products exclusively outside Connecticut as reported on <b>Form OP-219</b> (See instructions)	▶ 5	
6. Of the amount reported on Line 4, enter 80% (.80) of the gross earnings from first sales of No. 6 fuel oil used exclusively by a company in SIC code classifications 2000 to 3999 or in Sector 31, 32, or 33 of the NAICS manual, or No. 2 heating oil used exclusively in a vessel primarily engaged in interstate commerce, which are reported on <b>Form AU-550</b> (See instructions on reverse side)	▶ 6	
7. Of the amount reported on Line 4, enter those gross earnings from first sales of No. 2 heating oil either to be used exclusively for heating purposes or to be used in a commercial fishing vessel	▶ 7	
8. Of the amount reported on Line 4, enter those gross earnings from first sales of kerosene delivered by a metered truck to a residential dwelling	▶ 8	
9. Of the amount reported on Line 4, enter those gross earnings from first sales of propane used exclusively for heating purposes or as a fuel for a motor vehicle and sales of paraffin or microcrystalline waxes	▶ 9	
10. Of the amount reported on Line 4, enter those gross earnings from first sales of bunker fuel oil, intermediate fuel, marine diesel oil, and marine gas oil for use in any vessel having a displacement exceeding 4,000 dead weight tons	▶ 10	
11. <b>Total Deductions</b> (Add Lines 5 through 10)	▶ 11	
12. <b>Total Gross Earnings Subject to Tax</b> (Subtract Line 11 from Line 4)	▶ 12	
13. <b>Purchases</b> - Consideration given for petroleum products that were purchased outside of Connecticut for use or consumption in Connecticut (See instructions)	▶ 13	
14. Of the amount reported on Line 13, enter that portion of consideration given for petroleum products that are subsequently sold outside Connecticut	▶ 14	
15. Consideration given for purchases subject to tax (Subtract Line 14 from Line 13)	▶ 15	
16. <b>Sales and Purchases Subject to Tax</b> (Add Line 12 and Line 15)	▶ 16	
17. <b>Tax Due</b> (Multiply Line 16 by 5% (.05))	▶ 17	
18. Penalty (See instructions)	▶ 18	
19. Interest (See instructions)	▶ 19	
20. <b>Total Amount Due</b> (Add Line 17, Line 18, and Line 19)	▶ 20	\$

**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 that the penalty for willfully delivering a false return 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.

Signature of Authorized Representative	Title	Telephone Number ( )	Date
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## General Instructions

The petroleum products gross earnings tax applies to all companies that are engaged in the distribution, use, and consumption of petroleum products in Connecticut. Those companies must pay a quarterly tax at the rate of 5% (.05) of gross earnings in each taxable quarter derived from the **first sale** of petroleum products in Connecticut. Where a company imports, or causes to be imported, petroleum products into Connecticut for sale, use, or consumption in Connecticut, the company must pay a quarterly tax of 5% of the consideration given or contracted to be given for the products, on which the tax has not been imposed, where the consideration given for those products **exceeds \$3,000 in any one quarter (effective October 1, 2001)**. For more information, see **Policy Statement 2001(10), Exemptions From Petroleum Products Gross Earnings Tax and Reduced Threshold for Imposition of Tax on Importers**.

Taxpayers must file a return for each calendar quarter by the last day of the month following the filing period shown on the return. 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.

Make check or money order payable to:

### Commissioner of Revenue Services

Mail to: Department of Revenue Services  
State of Connecticut  
PO Box 5031  
Hartford CT 06102-5031

You must keep records documenting all sales and deductions for at least three years.

## Definitions

**Company** means any corporation, partnership, limited partnership, limited liability company, limited liability partnership, association, or individual.

**Petroleum products** are products made from crude petroleum or its fractional products, including products produced through straight distillation of crude oil, through redistillation of unfinished petroleum derivatives, except paraffin or microcrystalline waxes, or through other processes. Petroleum products include acid oil, alkylates, aromatic chemicals, asphalt and asphaltic materials, benzene, butadiene, petroleum coke, gasoline, greases, hydrocarbon fluids, jet fuels, kerosene, liquefied petroleum gases, mineral jelly, mineral oils, mineral waxes, naphtha, naphthenic acids, fuel, lubricating and illuminating oils, nonmedicinal petrolatums, bituminous road materials, road oils, solvents, and tar or residuum.

**Total gross earnings subject to tax** means and includes gross receipts from the initial sale of petroleum products within Connecticut, but does not include the amount of state or federal excise taxes on motor vehicle fuel or diesel fuel. (Only those gross earnings from the sale of petroleum products listed in Industry Group No. 2992, when they are produced from refined petroleum products, or in Industry Group No. 2911 of Major Group 29 of the Standard Industrial Classification Manual of 1972 are subject to the petroleum products gross earnings tax.)

**Use** includes holding for sale and selling imported petroleum products in the regular course of business. Fuel in the fuel supply tanks of a motor vehicle that are directly connected to the engine is not considered a petroleum product imported into this state.

## Line Instructions

- Line 1** Enter the gross earnings from sales of all products in Connecticut.
- Line 2** Enter the gross earnings from sales of all petroleum products in Connecticut.
- Line 3** Enter the gross earnings on sales of petroleum products on which the gross earnings tax has been previously paid by another distributor.
- Line 4** Enter the gross earnings from first sales of petroleum products in Connecticut. Subtract Line 3 from Line 2.
- Line 5** Enter the gross earnings from first sales of petroleum products to other distributors who either resell the products outside of Connecticut (**Form OP-218, Certification for Products Purchased in Connecticut but Sold Outside of the State**) or resell the products **exclusively** outside of Connecticut (**Form OP-219, Gross Earnings - Out-of-State Affidavit with Reference to the Sales of Petroleum Products Sold Exclusively for Sale or Use in Another State**). Attach

a copy of **Forms OP-218** and **OP-219** to document these sales. Keep the originals for your records.

- Line 6** Enter 80% (.80) of the gross earnings from first sales of **Number 6** fuel oil used exclusively by a company which, in accordance with the SIC manual, 1987 edition, is included in code classifications 2000 to 3999, inclusive, or in Sector 31, 32, or 33 of the NAICS manual, 1997 edition. Also enter sales of **Number 2** heating oil used exclusively in a vessel primarily engaged in interstate commerce that qualifies for an exemption under Conn. Gen. Stat. §12-412. Attach a copy of all **Forms AU-550, Application for Credit for Reduced Rate Petroleum Products**, to document these sales. Keep the originals for your records.
- Line 7** Enter the gross earnings from first sales of **Number 2** heating oil either used exclusively for heating purposes or used in a commercial fishing vessel by a person who has been issued **Form OR-256, Commercial Fisherman Permit**, by the Department of Revenue Services (DRS) and who is purchasing this fuel on or after the date the permit was issued, but on or before the date the permit expires.
- Line 8** Enter the gross earnings from first sales of kerosene (commonly known as **Number 1** oil) used exclusively for heating purposes, provided the delivery is of both **Number 1** and **Number 2** oil and the delivery was made by a truck with a metered delivery ticket to a residential dwelling or a centrally metered system serving a group of residential dwellings.
- Line 9** Enter the gross earnings from sales of propane used exclusively for heating purposes or as a fuel for a motor vehicle from July 1, 2001, through June 30, 2002, and from sales of paraffin or microcrystalline waxes.
- Line 10** Enter the gross earnings from sales of bunker fuel oil, intermediate fuel, marine diesel oil, and marine gas oil for use in any vessel having a displacement exceeding 4,000 dead weight tons.
- Line 11** Total deductions. Add Lines 5 through 10.
- Line 12** Total gross earnings subject to tax. Subtract Line 11 from Line 4.
- Line 13** Enter the consideration given for petroleum products that are imported into Connecticut for sale, use, or consumption, when the consideration given for those products exceeds three thousand dollars during the quarter for which the return is being filed.
- Line 14** Enter that portion of the amount listed on Line 13 that was for petroleum products that are subsequently sold outside of Connecticut.
- Line 15** Enter the consideration given for purchases subject to tax. Subtract Line 14 from Line 13.
- Line 16** Total sales and purchases subject to tax. Add Lines 12 and 15.
- Line 17** Tax Due: Multiply Line 16 by 5% (.05).
- Line 18** Late Payment Penalty: 10% (.10) of the tax due or \$50, whichever is greater.  
Late Filing Penalty: \$50 (The late filing penalty is not applicable if a late payment penalty is applicable.)
- Line 19** Interest: 1% (.01) per month, or fraction of a month, from the due date of payment.
- Line 20** Total Amount Due: Enter Total of Line 17, Line 18, and Line 19.

**Make check or money order payable to:  
Commissioner of Revenue Services**

## For Further Information

If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision at **860-541-3225**, Monday through Friday, 8:00 a.m. to 5:00 p.m.

You may obtain forms and publications at any hour, seven days a week:

- **Internet:** Preview and download forms from the DRS Web site: [www.drs.state.ct.us](http://www.drs.state.ct.us)
- **DRS TAX-FAX:** Call **1-860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **1-800-382-9463** (toll-free within Connecticut) or **1-860-297-5962** (from anywhere) and select **Option 2** from a touch-tone phone.

**TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day, seven days a week by calling **1-860-297-4911**.