

# Form O-MF

## Motor Vehicle Fuels Tax Return

Complete this return in blue or black ink only.

Return for period ending ▶
Connecticut Tax Registration Number ▶
Federal Employee Identification Number (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 equal 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	Gallons sold to farmers or other tax exempt entities, sale of aviation gas, and nontaxable uses: 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	Number of gallons for 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	
25	Tax due: Multiply Line 24 by 25¢ 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	<b>Total amount due:</b> Add Line 25, Line 26, and Line 27.	▶	28	00

**Please sign this return on the reverse side.**

# Form O-MF Instructions

## General Instructions

Companies or persons subject to the payment of tax under Chapter 221 of the Connecticut General Statutes are required to complete and submit **Form O-MF** to Department of Revenue Services (DRS).

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. A return must be filed even if no tax is due.
3. Make the check payable to Commissioner of Revenue Services. DRS may submit your check to your bank electronically.
4. Mail this return and schedules, with a check to Department of Revenue Services, PO Box 5031, Hartford CT 06102-5031.
5. 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.
6. 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.

## Line Instructions

### Line 1

Enter your opening inventory which must equal your prior month's closing inventory.

### Line 2

Report Connecticut state excise tax paid purchases of gasoline, gasohol and aviation gas. For each product code, you must complete a separate **Form MF-R Schedule 1** indicating gallons purchased from each supplier.

### Line 3

Report Connecticut state excise tax unpaid purchases of gasoline, gasohol and aviation gas. For each product code, you must complete a separate **Form MF-R Schedule 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 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 4** indicating gallons purchased from each supplier.

### Line 9

Report Connecticut state excise tax-exempt sales and transfers to licensed motor vehicle fuel distributors. For each product code, you must complete a separate **Form MF-D Schedule 6** indicating gallons sold to each customer. See **AN 2014(3)**, *Annual List of Distributors for Motor Vehicle Fuels Tax Purposes*, for a listing 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 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 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 9** indicating gallons sold to each state agency and each municipality.

### Line 13

Report tax-exempt sales to farmers, documented by form **AU-302**, *Farmer Declaration Motor Vehicle Fuels Tax Exemption*, and other tax-exempt purchasers. Report tax-exempt sales of aviation gas to licensed aviation fuel dealers or sold directly to an airport owner or operator documented by form **AU-477**, *Aircraft Owner or Operator Declaration Motor Vehicle Fuels Tax Exemption*. Report tax-exempt sales to any vessel having a displacement exceeding four thousand (4,000) dead weight tons or primarily engaged in interstate commerce. For each product code you must complete a separate **Form MF-D Schedule 10** indicating to whom the gallons were sold.

### Line 16

Report all taxable sales other than to licensed distributors. Do not complete **Form MF-D**.

### Line 17

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 18

Report all taxable use.

### Line 21

Of the total taxable sales and uses reported on Line 19, report those gallons that were purchased state excisetax-paid as reported on Form MF-R Schedule 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 13** indicating gallons sold to each governmental entity.

### 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 is 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, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.

**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 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