

Form OP-161

Petroleum Products

Gross Earnings Tax Return

(Rev. 07/14)

▶	Return for period ended
▶	Connecticut Tax Registration Number
▶	Federal Employer Identification Number (FEIN)
▶	Due on or before
▶	Check if applicable: <input type="checkbox"/> Out of business <input type="checkbox"/> Amended return

Complete the return in blue or black ink.

1	Sales - Gross earnings from the sale of all products in Connecticut	▶	1	\$	
2	Sales - Gross earnings from the sale of all petroleum products in Connecticut	▶	2	\$	
3	Of the amount reported on Line 2, enter the gross earnings from 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	Total Deductions from Line 29 on the reverse side of this return	▶	5	\$	
6	Total Gross Earnings From First Sale Subject to Tax: Subtract Line 5 from Line 4.	▶	6	\$	
7	Purchases: Enter the amount of consideration given for petroleum products that were purchased outside of Connecticut for use or consumption in Connecticut. See instructions.	▶	7	\$	
8	Of the amount reported on Line 7, enter the portion of consideration given for petroleum products that are subsequently sold outside Connecticut.	▶	8	\$	
9	Total Consideration Given for Purchases Subject to Tax: Subtract Line 8 from Line 7.	▶	9	\$	
10	Total Amount Subject to Tax: Add Line 6 and Line 9.	▶	10	\$	
11	Tax Due: Multiply Line 10 by 8.1% (.081).	▶	11	\$	00
12	Penalty: 10% (.10) of total tax due or \$50, whichever is greater	▶	12	\$	00
13	Interest: 1% (.01) per month or fraction of a month from due date to date of payment	▶	13	\$	00
14	Total Amount Due: Add Lines 11, 12, and 13.	▶	14	\$	00

Deductions for Petroleum Products Gross Earnings Tax Return

15	Of the amount on Line 4, enter the gross earnings from first sales to another who resells the products outside of Connecticut as reported on Form OP-218 . (Attach copy of each OP-218.) ▶	15	\$
16	Of the amount on Line 4, enter the gross earnings from first sales to another who resells the products exclusively outside Connecticut as reported on Form OP-219 . (Attach copy of each OP-219.) ▶	16	\$
17	Of the amount reported on Line 4, enter 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. ▶	17	\$
18	Of the amount reported on Line 4, enter the gross earnings from first sales of No. 2 heating oil used exclusively in a vessel primarily engaged in interstate commerce. ▶	18	\$
19	Of the amount reported on Line 4, enter the gross earnings from first sales of No. 2 heating oil to be used exclusively for heating purposes. ▶	19	\$
20	Of the amount reported on Line 4, enter the gross earnings from first sales of No. 2 heating oil to be used in a commercial fishing vessel. ▶	20	\$
21	Of the amount reported on Line 4, enter the gross earnings from first sales of kerosene delivered by a metered truck to a residential dwelling. ▶	21	\$
22	Enter the amount from Form OP-161, Schedule A, line 3, column C or Form OP-161, Schedule B, line 3, column C. ▶	22	\$
23	Of the amount reported on Line 4, enter the gross earnings from first sales of propane used exclusively for heating purposes. ▶	23	\$
24	Of the amount reported on Line 4, enter the gross earnings from first sales of propane gas to be used as a fuel for a school bus. ▶	24	\$
25	Of the amount reported on Line 4, enter the gross earnings from first sales of paraffin or microcrystalline waxes and cosmetic grade mineral oil. ▶	25	\$
26	Of the amount reported on Line 4, enter the 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 or primarily engaged in interstate commerce. ▶	26	\$
27	Of the amount entered on Line 4, enter the gross earnings from the first sale of a commercial heating oil blend containing not less than 10% alternative fuels derived from agricultural produce, food waste, waste vegetable oil, or municipal solid waste including but not limited to biodiesel or low sulfur dyed diesel fuel. ▶	27	\$
28	Of the amount reported on Line 4, enter the gross earnings from any first sale occurring on or after July 1, 2007, of diesel fuel other than diesel fuel to be used in an electric generating facility to generate electricity. ▶	28	\$
29	Total Deductions: Enter here and on Line 5 on the front of this return. ▶	29	\$

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 the Department of Revenue Services (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 name	Telephone number	Taxpayer SSN
Paid preparer signature	Preparer's address	Preparer's SSN or PTIN

Return Instructions

Instructions

1. 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.
2. You must keep records documenting all sales and deductions for at least three years.
3. Department of Revenue Services (DRS) may submit your check to your bank electronically. Make check payable to Commissioner of Revenue Services.
4. Mail this return and schedules with check to:
Department of Revenue Services
PO Box 5031
Hartford CT 06102-5031
5. **Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar. 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.

General Instructions

Under Conn. Gen. Stat. §12-587(b), the petroleum products gross earnings tax applies to all companies engaged in the refining or distribution, or both, of petroleum products in Connecticut. Those companies must pay a quarterly tax at the rate of 8.1% of gross earnings in each taxable quarter derived from the **first sale** of petroleum products in Connecticut.

Under Conn. Gen. Stat. §12-587(c), any company other than those subject to and having paid tax under Conn. Gen. Stat. §12-587(b) 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 8.1% 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.**

Definitions

Company includes any corporation, partnership, limited partnership, limited liability company, limited liability partnership, association, individual, or any fiduciary of the company.

Petroleum products means those products that contain or are made from petroleum or petroleum derivatives, except paraffin or microcrystalline waxes. 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.

Gross earnings means all consideration received from the first 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.

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 from 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 total deductions as reported on Line 29 on Page 2 of Form OP-161.
- Line 6** Total gross earnings subject to tax: Subtract Line 5 from Line 4.
- Line 7** Enter the consideration given for petroleum products imported into Connecticut for sale, use, or consumption, when the consideration given for those products exceeds \$3,000 during the quarter the petroleum products were used, sold, or consumed.
- Line 8** Enter that portion of the amount listed on Line 7 that was for petroleum products subsequently sold outside of Connecticut.
- Line 9** Enter the consideration given for purchases subject to tax. Subtract Line 8 from Line 7.
- Line 10** Total sales and purchases subject to tax: Add Line 6 and Line 9.
- Line 11** Tax Due: Multiply Line 10 by 8.1% (.081).
- Line 12** 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 13** Interest: 1% (.01) per month or fraction of a month from the due date of payment.
- Line 14** Total Amount Due: Enter total of Lines 11, 12, and 13.

Deductions

- Line 15** Enter the gross earnings from first sales of petroleum products to other distributors who resell the products outside of Connecticut (**Form OP-218, Certification for Products Purchased in Connecticut But Sold Outside of the State**). Attach Form OP-218 to document these sales and maintain a copy for your records.
- Line 16** Enter the gross earnings from first sales of petroleum products to other distributors who 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 Form OP-219 to document these sales and maintain a copy for your records.

Tax Return Instructions

DRS requires that you obtain **CERT-116**, *Exempt Petroleum Products Certificate*, from your customers to document exempt sales as reported on Lines 17 through 28 (except Line 22). See **Policy Statement 2001(10)**, *Exemptions From Petroleum Products Gross Earnings Tax and Reduced Threshold for Imposition of Tax on Importers*.

Line 17 Enter the gross earnings from first sales of Number 6 fuel oil used exclusively by a company that, 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.

Line 18 Enter the gross earnings from first 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.

Line 19 Enter the gross earnings from first sales of Number 2 heating oil used exclusively for heating purposes.

Line 20 Enter the gross earnings from first sales of Number 2 heating oil used in a commercial fishing vessel by a person who has been issued *Fisherman Tax Exemption Permit* by 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 21 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 22 Enter the amount from Form OP-161, Schedule A, Line 3, Column C or Form OP-161, Schedule B, Line 3, Column C.

Line 23 Enter the gross earnings from first sales of propane used exclusively for heating purposes.

Line 24 Enter the gross earnings from the first sale of propane gas to be used as a fuel for a school bus.

Line 25 Enter the gross earnings from first sales of paraffin or microcrystalline waxes and cosmetic grade mineral oil.

Line 26 Enter the 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 or primarily engaged in interstate commerce.

Line 27 Enter the gross earnings from the first sale of a commercial heating oil blend containing not less than 10% alternative fuels derived from agricultural produce, food waste, waste vegetable oil, or municipal solid waste including but not limited to biodiesel or low sulfur dyed diesel fuel. Commercial heating oil includes Number 2 heating oil, Number 4 fuel oil, Number 6 fuel oil, low sulfur dyed diesel fuel and kerosene. **Such blended products must be used for commercial heating.**

Line 28 Enter the gross earnings from the first sale occurring on or after July 1, 2007, of diesel fuel other than diesel fuel to be used in an electric generating facility to generate electricity.

Line 29 Total deductions. Add Lines 15 through 28.

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) or call **860-297-4753** (from anywhere)

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