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

(Rev. 03/22)

For Period Ending

FORM OP-161, SCHEDULE B

Business Name	Connecticut Tax Identification Number

Complete this schedule to report first sales in Connecticut of gasoline and gasohol where the sales price is in excess of $3.264 per gallon, and the petroleum products gross earnings tax ("PPGET") is not separately stated on the sales invoice to your customers.

Complete this schedule to determine the amount to be entered on Form OP-161, Line 24.

You must include a copy of this form with your return.

Description	**Column A** Gallons	**Column B** Price Per Gallon	**Column C** Sales Dollars
1. Total first sales in Connecticut of gasoline and gasohol where the sales price is in excess of $3.264 per gallon and the PPGET is not separately stated on the invoice.			$
2. Enter gallons reported on Line 1, Column A (Multiply Line 2, Column A by Line 2, Column B.)		**$3.264**	$
3. Deduction amount: Subtract Line 2, Column C from Line 1, Column C. Enter here and on Form OP-161, Line 24.			$

Line 1, Column A

Enter the total gallons from first sales in Connecticut of gasoline and gasohol where the sales price is in excess of $3.264 per gallon and the PPGET is not separately stated on the sales invoice to your customers.

Line 1, Column C

Enter the total sales amount received from first sales reported in Line 1, Column A.

Line 2, Column A

Enter the total gallons reported on Line 1, Column A.

Line 2, Column C

Multiply the total gallons reported on Line 2, Column A by $3.264.

Line 3, Column C

Subtract the amount reported on Line 2, Column C from the amount reported on Line 1, Column C. Enter this amount on Form OP-161, Line 24.

For Additional Information on Form OP-161

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.

Visit us at **portal.ct.gov/DRS** for more information.