



Form O-MF 1

Tax-Paid Motor Vehicle Fuels Tax Return



Return for period ending

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Form O-MF 1 **MUST be filed and paid electronically** using myconneCT at portal.ct.gov/DRS-myconneCT.

Taxpayer Name

This return MUST be filed electronically!

Address (number and street), apartment number, PO Box

DO NOT MAIL paper tax return to DRS.

City, town, or post office

State

ZIP code

Connecticut Tax Registration Number

Federal Employee Identification Number (FEIN)

Due on or before

Please check if applicable ☐ Out of business ☐ Amended return

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 (Upload MF-R with Schedule 1 details)	▶ 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. (Upload MF-D with Schedule 11 details)	▶ 7.	
8. Taxable sales to licensed distributors (Upload MF-D with Schedule 5 details)	▶ 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 (Upload MF-D with Schedule 13 details)	▶ 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

This return MUST be filed electronically!

Print taxpayer's name

DO NOT MAIL paper tax return to DRS.

Paid preparer's signature

Preparer's address

Title

Date

Telephone number

Taxpayer Social Security Number (SSN)

Preparer's SSN or PTIN

Form O-MF 1 Instructions

General Instructions

Form O-MF 1 must be filed for each calendar month by the twenty-fifth day of the following month. 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.

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 unless specifically exempted under Chapter 221 of the General Statutes of Connecticut 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 MUST be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



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.

Visit the DRS website at portal.ct.gov/DRS/myconneCT/Excise-File-Uploads for instructions on **Form MF-R**, *Motor Vehicle Fuels Tax Schedule of Receipts*, and **Form MF-D**, *Motor Vehicle Fuels Tax Schedule of Disbursements*.

Line Instructions

Line 2 Report Connecticut state excise tax paid purchases of gasoline, gasohol and aviation gas. You must upload these purchases on your **MF-R**, indicating Schedule 1, gallons purchased excise tax paid within Connecticut.

Line 7 Report all taxable sales other than to licensed distributors. You must upload these sales on your MF-D indicating Schedule 11, gallons sold to other than a licensed distributor.

Line 8 Report taxable sales to licensed motor vehicle fuels distributors. You must upload these sales on your MF-D, indicating Schedule 5, taxable gallons sold to a licensed 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 the Latest News

Visit the DRS website at portal.ct.gov/DRS.

E-Services Update

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, please visit the DRS website at portal.ct.gov/DRS-myconneCT.