Department of Revenue Services
PO Box 5031
Hartford CT 06104-5031

(Rev. 07/26)
OMF 1017W 01 9999

Form O-MF
Motor Vehicle Fuels Tax Return

File and pay your taxes online! myconneCT Revenue Services

Return for period ending ▶ __ __ – __ __ – __ __ __ __
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Form O-MF **must be filed and paid electronically** using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Taxpayer Name
This return MUST be filed electronically!

Connecticut Tax Registration Number ▶

Address (number and street), apartment number, PO Box
DO NOT MAIL paper tax return to DRS.

Federal Employee Identification Number (FEIN) ▶

City, town, or post office | State | ZIP code

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 equal prior month's closing inventory.	▶ 1.	
2. Gallons purchased, state excise tax paid within Connecticut: Upload MF-R with Schedule 1 details.	▶ 2.	
3. Gallons purchased, state excise tax unpaid within Connecticut: Upload MF-R with Schedule 2 details.	▶ 3.	
4. Gallons imported direct to customers within Connecticut: Upload MF-R with Schedule 3 details.	▶ 4.	
5. Gallons imported into Connecticut storage: Upload MF-R with Schedule 4 details.	▶ 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: Upload MF-D with Schedule 6 details.	▶ 9.	
10. Sales and transfers out of Connecticut and sales in Connecticut for immediate export from Connecticut: Upload MF-D with Schedule 7 details.	▶ 10.	
11. Gallons sold to U.S. government tax exempt: Upload MF-D with Schedule 8 details.	▶ 11.	
12. Gallons sold to state and local government tax exempt: Upload MF-D with Schedule 9 details.	▶ 12.	
13. Gallons sold to farmers or other tax exempt entities, sale of aviation gas, and nontaxable uses: Upload MF-D with Schedule 10 details.	▶ 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.	

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		All Liquid Gallons (Round off to the nearest gallon.)
16. Taxable sales other than to licensed distributors. Upload MF-D with Schedule 11 details.	▶ 16.	
17. Taxable sales to licensed distributors: Upload MF-D with Schedule 5 details.	▶ 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: Upload MF-D with Schedule 13 details.	▶ 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. Total amount due: Add Line 25, Line 26, and Line 27.	▶ 28.	.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	Title	Date
This return MUST be filed electronically!		
Print taxpayer's name	**Telephone number**	**Taxpayer Social Security Number (SSN)**
DO NOT MAIL paper tax return to DRS.		
Paid preparer's signature	**Preparer's address**	**Preparer's SSN or PTIN**

Form O-MF Instructions

General Instructions

Form O-MF 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 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.

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 3

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

Line 4

Report gallons imported from another state direct to customers within Connecticut. You must upload these imports on your MF-R, indicating Schedule 3, gallons imported to customers within Connecticut.

Line 5

Report gallons imported from another state into Connecticut storage. You must upload these imports on your MF-R, indicating Schedule 4, gallons imported direct to storage.

List of Active CT Distributors:

To view the current list of licensed distributors, visit **portal.ct.gov/DRS/myconneCT/Excise-Distributor-Dealer-Supplier-Lists**.

Line 9

Report Connecticut state excise tax-exempt sales and transfers to licensed motor vehicle fuel distributors. You must upload these sales on your MF-D, indicating Schedule 6, nontaxable gallons sold and transferred to licensed distributors.

Line 10

Report sales and transfers out of Connecticut and sales in Connecticut to licensed motor vehicle fuels exporters. You must upload these sales on your MF-D, indicating Schedule 7, gallons sold and transferred for export.

Line 11

Report tax-exempt sales to the U.S. government. You must upload these sales on your MF-D, indicating Schedule 8, gallons sold to the U.S. government tax exempt.

Line 12

Report tax-exempt sales to the State of Connecticut and municipalities of this state. You must upload these sales on your MF-D, indicating Schedule 9, gallons sold to state and local government tax exempt.

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.

You must upload these sales on your MF-D, indicating Schedule 10, detailing to whom the gallons were sold.

Line 16

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 17

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 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 excise tax-paid as reported on MF-R Schedule 1.

Line 22

Report all credit card sales of gasohol to governmental entities made at retail outlets. You must upload these sales on your MF-D, indicating Schedule 13, dealer sales to governmental entities.

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 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**.