



Form OP-161

Petroleum Products Gross Earnings Tax Return
(Rev. 07/26)



Form OP-161 **must be filed and paid electronically** using **myconneCT** at portal.ct.gov/DRS-myconneCT.

Return for period ended - Due on or before -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Name

Street address

City/town

State

Zip Code

This return MUST be filed electronically!

DO NOT MAIL paper tax return to DRS.

Connecticut Tax Reg. #

FEIN

Out of business ☐

Amended return ☐

Complete the return in blue or black ink.

- | | |
|---|--------------------------------|
| 1. Sales - Gross earnings from the sale of all products in Connecticut | 1. ▶ <input type="text"/> .00 |
| 2. Sales - Gross earnings from the sale of all petroleum products in Connecticut | 2. ▶ <input type="text"/> .00 |
| 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. ▶ <input type="text"/> .00 |
| 4. Gross earnings from first sales of petroleum products in Connecticut: Subtract Line 3 from Line 2. | 4. ▶ <input type="text"/> .00 |
| 5. Total Deductions from Line 32 on the reverse side of this return | 5. ▶ <input type="text"/> .00 |
| 6. Total Gross Earnings From First Sale Subject to Tax: Subtract Line 5 from Line 4. | 6. ▶ <input type="text"/> .00 |
| 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. ▶ <input type="text"/> .00 |
| 8. Of the amount reported on Line 7, enter the portion of consideration given for petroleum products that are subsequently sold outside Connecticut. | 8. ▶ <input type="text"/> .00 |
| 9. Total Consideration Given for Purchases Subject to Tax: Subtract Line 8 from Line 7. | 9. ▶ <input type="text"/> .00 |
| 10. Total Amount Subject to Tax: Add Line 6 and Line 9. | 10. ▶ <input type="text"/> .00 |
| 11. Tax: Multiply Line 10 by 8.1% (.081). | 11. ▶ <input type="text"/> .00 |
| 12. Total credits: Attach Form CT-1120K, Business Tax Credit Summary . See instructions. | 12. ▶ <input type="text"/> .00 |
| 13. Tax due: Subtract Line 12 from Line 11. | 13. ▶ <input type="text"/> .00 |
| 14. Penalty: 10% (.10) of total tax due or \$50, whichever is greater | 14. ▶ <input type="text"/> .00 |
| 15. Interest: 1% (.01) per month or fraction of a month from due date to date of payment | 15. ▶ <input type="text"/> .00 |
| 16. Total Amount Due: Add Lines 13, 14, and 15. | 16. ▶ <input type="text"/> .00 |

Form OP-161, Instructions

General Instructions

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.

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**.

Note: All sales, purchases, and deductions must be documented by records that each taxpayer must retain for audit purposes for at least three years.

Filing and Paying Electronically

Form OP-161 must be filed and paid electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



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.

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 Form OP-161, Line 32.

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

Multiply Line 10 by 8.1% (.081).

Line 12 - Connecticut Business Tax Credits

Enter the amount of general business tax credits claimed during the calendar quarter. If your company claims Connecticut business tax credits, you must complete and upload **Form CT-1120K, Business Tax Credit Summary**, when filing return electronically.

For information on Connecticut business tax credits that your company may be eligible to claim, see portal.ct.gov/DRS/Publications/Corporation-Credit-Guide/Corporation-Tax-Credit-Guide-Table-of-Contents.

Line 13 - Tax Due

Subtract Line 12 from Line 11.

Line 14

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 15 - Interest

1% (.01) per month or fraction of a month from the due date of payment.

Line 16 - Total Amount Due

Enter total of Lines 13, 14, and 15.

Deductions

Line 17

Enter the gross earnings from first sales of petroleum products to other distributors who resell the products outside of Connecticut. Additionally, enter the gross earnings from first sales, made on or after July 1, 2015, of petroleum products used or incorporated into a material that is included in NAICS Code 3255 and such product is subsequently exported for sale or use outside of Connecticut.

Upload **Form OP-218, Certification for Products Purchased in Connecticut But Sold Outside of the State**, to document these sales and maintain a copy for your records.

Line 18

Enter the gross earnings from first sales of petroleum products to other distributors who resell the products exclusively outside of Connecticut. Additionally, enter the gross earnings from first sales, made on or after July 1, 2015, of petroleum products used or incorporated into a material that is included in NAICS Code 3255 and such product is subsequently exported for sale or use outside of Connecticut.

Upload **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**, to document these sales and maintain a copy for your records.

Additional Deductions: DRS requires that you obtain **CERT-116, Exempt Petroleum Products Certificate**, from your customers to document exempt sales as reported on Lines 19 through 31 (except Line 24). You can upload the completed CERT-116(s) when claiming any of these exempt sales.

Line 19

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 20

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 21

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

Line 22

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 a *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 23

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 24

Enter the amount from Form OP-161, Schedule A, Line 3, Column C or Form OP-161, Schedule B, Line 3, Column C (Upload copy of Schedule A or Schedule B).

Line 25

Enter the gross earnings from first sales of propane **prior to December 1, 2015**, used **exclusively** for heating purposes **and the gross earnings from first sales of propane on or after December 1, 2015**, used **primarily for heating purposes**.

Line 26

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

Line 27

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

Line 28

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 29

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 30

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 31 - Enter the gross earnings from first sales of aviation fuel occurring on or after July 1, 2023.

Line 32 - Total Deductions

Add Lines 17 through 31.

For Additional Information on Petroleum Products 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.