Department of Revenue Services
State of Connecticut
OP216 0726W 01 9999

Form OP-216
Special Fuel Tax Return
(Rev. 7/26)

File and pay your taxes online! myconneCT Revenue Services

Form OP-216 **must be filed and paid electronically** using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Return for period ended ▶ M M - D D - Y Y Y Y

Due on or before M M - D D - Y Y Y Y

▶ Connecticut Tax Registration Number

▶ Federal Employer Identification Number

Name

This return MUST be filed electronically!

Street address

DO NOT MAIL paper tax return to DRS.

City/town

State

Zip Code

Out of business ▶

Amended return ▶

Section 1 - Special Fuels Gallons Accountability

Complete the return in blue or black ink.

1. Opening physical inventory: Must agree with 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. Sales to farmers or other tax exempt entities, nontaxable uses, sales of jet fuel, sales of #2 heating oil and kerosene for heating purposes, and sales of dyed diesel fuel for marine purposes: 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. ▶	
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. 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. ▶	

Complete Sections 2 and 3 on the reverse side.

Connecticut Tax Registration Number

Section 2 - Special Fuels Tax Calculation

		Column A - Diesel	Column B - Alternative Fuel
21. Taxable gallons.	21.	►	►
22. Deduct tax paid purchases.	22.	►	►
23. Deduct dealer sales to governmental entities: Upload MF-D with Schedule 13 details.	23.	►	►
24. Total taxable gallons: Subtract Line 22 and Line 23 from Line 21 for each column.	24.	►	►
25. Tax due: Multiply Line 24 by the rate (Column A by 49.9¢; Column B by 26¢)	25.	► .00	► .00
26. Total tax due: Add Line 25, Column A and Column B.	26.		► .00
27. Penalty: 10% (.10) of total tax due or $50, whichever is greater.	27.		► .00
28. Interest: 1% (.01) per month or fraction of a month from due date to date of payment.	28.		► .00
29. Total amount due: Add Lines 26, 27, and 28.	29.		► .00

Section 3 - Declaration and Signature

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.

Sign Here

Keep a copy of this return for your records.

Taxpayer signature

Title

Date (MMDDYYYY)

Print taxpayer name

Telephone number

Taxpayer SSN

Paid preparer signature

This return MUST be filed electronically!

Preparer address

Preparer's SSN or PTIN

Taxpayer's email address

► DO NOT MAIL paper tax return to DRS.

Form OP-216 - Instructions

General Instructions

Form OP-216 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 OP-216 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 half gallon or more.

You must round off cents to the nearest whole dollar on your return and schedules. 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. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Special Instructions for Sellers of Certain Alternative Fuel

Effective for sales made on or after July 1, 2008, sales of compressed natural gas, liquefied petroleum gas, and liquefied natural gas (alternative fuels) are subject to motor vehicle fuels tax at 26¢ per gallon. When selling such fuels in a gaseous form, see **Announcement 2024(1)**, *Conversion Factors for Motor Vehicle Fuels Occurring in Gaseous Form Beginning July 1, 2024*.

Line Instructions

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 2

Report Connecticut state excise tax paid purchases of diesel fuel, #2 heating oil, kerosene, jet fuel, biodiesel, propane and natural 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 diesel fuel, #2 heating oil, kerosene, jet fuel, biodiesel, propane and natural 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 of diesel fuel, #2 heating oil, kerosene, jet fuel, biodiesel, propane, and natural gas to licensed special 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 and other tax-exempt purchasers. Report tax-exempt sales of jet fuel to licensed aviation fuel dealers or sold directly to an aircraft 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. Report tax-exempt sales of dyed diesel fuel to a licensed marine fuel dock owner or operator documented by **Form AU-478**.

You must upload these sales on your MF-D, indicating Schedule 10, detailing to whom the gallons were sold. Include nontaxable use and tax-exempt sales of #2 heating oil and kerosene for heating purposes.

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 diesel fuel 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

Column A

Report the diesel gallons included in Line 19.

Column B

Report the alternative fuel gallons included in Line 19.

Line 22

Column A

Of the taxable gallons on Line 21, Column A, report those diesel gallons that were purchased as state excise tax-paid, as reported on MF-R, Schedule Type 1.

Column B

Of the taxable gallons on Line 21, Column B, report those alternative fuel gallons that were purchased as state excise tax-paid, as reported on MF-R, Schedule Type 1.

Line 23

Column A

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

Column B

Report all credit card sales of alternative fuel 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 24

Total taxable gallons: Subtract Line 22 and Line 23 from Line 21 for Column A (diesel) and Column B (alternative fuel).

Line 25 - Tax Due

Column A.

Multiply Line 24, Column A by 49.9¢

Column B

Multiply Line 24, Column B by 26¢.

Line 26

Total tax due: Add Line 25, Column A and Line 25, Column B.

Line 27

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 required by law to be filed.

Line 28

Interest: The interest charge for late payment is 1% per month or fraction of a month from the due date.

Line 29

Remit the amount due with this return.

For Additional Information on the Special Fuels Tax

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday between 8:30 a.m. and 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**.