

FORM OP-216

Diesel Fuel / Propane / Natural Gas Tax Return

TAX TYPE
50
DISTRIBUTOR

Rev. 6/99

Important: This return is due by the 25th day of the following month.

RETURN FOR MONTH ENDING _____		
CT TAX REGISTRATION NUMBER _____		
VERIFIED _____	OA _____	FA _____

Please correct your name and address if shown incorrectly.

Check if applicable:
 Final Return
 (going out of business)
 Amended Return

TAXPAYER COPY

		Liquid Gallons <i>(Round off to nearest gallon)</i>				
1	Opening inventory of diesel fuel and #2 fuel oil	▶	1			
2	Gallons imported from another state (Schedule DF-1A)	▶	2			
3	Gallons purchased from sources within the state (Schedule DF-1A)	▶	3			
4	Gallons imported from another state direct to customers in this state (Schedule DF-1A)	▶	4			
5	Gallons of additives, dyes and conditioners and kerosene mixed with diesel fuel (Schedule DF-1A)	▶	5			
6	Total gallons (Add Lines 1 through 5)		6			
7	Less closing inventory	▶	7			
8	Total gallons to be accounted for (Subtract Line 7 from Line 6)		8			
9	Nontaxable use, sales to farmers, propane and natural gas sales and other distribution (Schedule DF-1B)	▶	9			
10	Sales and transfers for export out of state (Schedule DF-1B or Schedule DF-1B(10A))	▶	10			
11	Nontaxable sales to licensed distributors (Schedule DF-1B) diesel only	▶	11			
11A	Sales of #2 fuel oil for heating purposes only	▶	11A			
12	Sales to U.S. government, State of Connecticut and municipalities (Schedule DF-1B)	▶	12			
13	Gain or loss from inventory variation (Indicate gain as "G" and deduct)	▶	13			
14	Total nontaxable distribution (Add Lines 9 through 13)		14			
15	Taxable sales	▶	15			
16	Taxable sales to licensed distributors (Schedule DF-1B)	▶	16			
17	Taxable use	▶	17			
18	Total taxable distribution (Add Lines 15, 16 & 17)		18			
19	Total gallons accounted for (Add Line 14 and Line 18; The sum must equal Line 8)		19			
TAX COMPUTATION		Liquid Gallons		AMOUNT		
20	Tax due on Taxable Distribution (Multiply Line 18 by .18 per gallon)	20		20	\$	
21	Less tax-paid purchases (Schedule DF-1A)	▶	21	21	\$	
22	Less dealer sales to United States government (Schedule DF-1B)	▶	22	22	\$	
23	Total deductions (Add Line 21 and Line 22)		23	23	\$	
24	Tax due (Subtract Line 23 from Line 20)		24	▶	24	\$
25	Less credit (Attach DRS credit memo)		25	▶	25	\$
26	26a) ▶ Interest _____ plus 26b) ▶ Penalty _____ =		26		26	\$
27	Net amount due (Add Line 24 and Line 26, then subtract Line 25)		27	▶	27	\$

I declare under the penalty of false statement that I have examined this return, **Form OP-216**, and, to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

SIGNATURE _____ TITLE _____ PHONE NO. _____ DATE _____

FORM OP-216 INSTRUCTIONS

General Instructions

1. Taxpayers must file a return for each calendar month by the 25th day of the following month. **Example:** The Diesel/Propane/Natural Gas Tax Return for January 1st through January 31st should be filed on or before February 25th. A return must be filed even if no tax is due.
2. Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
3. Mail to:
STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
PO BOX 5031
HARTFORD, CT 06102-5031

Specific Line Instructions

Lines 2 through 4

Report purchases of diesel fuel, #2 fuel oil, propane and natural gas sold as a motor fuel. You must provide a **Schedule DF-1A** indicating gallons purchased from each supplier.

Line 5

Report on this line purchases of additives, dyes and conditioners and kerosene that are mixed with diesel fuel.

Line 9

Report nontaxable sales as indicated on the front page of this return. Include on this line sales to any person who owns or operates a vehicle that runs upon rails or tracks and who is properly registered with the federal government pursuant to §4222 of the Internal Revenue Code of the United States. Also include on this line diesel fuel sold exclusively for use in portable power system generators designed to generate more than 150 kilowatts of electric energy. All non-taxable sales must be supported by a **Schedule DF-1B** indicating the number of gallons sold and to whom the product was sold.

Also, report all sales of LIQUIFIED PETROLEUM (PROPANE), COMPRESSED NATURAL GAS and LIQUIFIED NATURAL GAS when sold as a motor fuel.

Note: When selling fuels in a gaseous form as a motor vehicle fuel, see **PS 92(10.1)**, *Tables of Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes*, for the gas to gallons factor.

Line 10

Licensed diesel fuel distributors must report all out of state sales of diesel fuel and #2 fuel oil on Schedule DF-1B. Schedule DF-1B must be completed in duplicate. Schedule **DF-1B(10A)**, which covers sales to diesel fuel exporters, must be completed in triplicate.

Line 11

Report only the sale of diesel fuel to licensed diesel fuel distributors supported by Schedule DF-1B.

Line 11A

Report sales of #2 fuel oil for heating purposes that will not require a schedule. Total gallons will suffice. See note below pertaining to documentation.

Line 12

Report all sales to the federal government, state government and local municipalities. All such sales must be supported by a Schedule DF-1B indicating to whom sold and total gross gallons.

Line 13

Report the variation between Line 8 and Line 19.

Lines 15, 16 & 17

Report taxable gallons of all diesel fuel and #2 fuel oil, with a Schedule DF-1B supporting gallons reported on Line 16.

Line 22

Report all credit card sales to the federal government, state government and local municipalities at retail outlets. All such sales must be supported by a Schedule DF-1B.

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 that is required by law to be filed.

Interest: The interest charge for late payment is 1% (.01) per month or fraction thereof, from the due date.

Line 27

Tax due should be paid in full with tax return.

For Further Information

If you need additional information or assistance, please call the Excise/Public Services Taxes Unit at (860)541-3225, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m.

You may obtain forms and publications at any hour, seven days a week:

- **Internet:** preview and download forms from the DRS web site: www.state.ct.us/drs
- **DRS TAX-FAX:** call (860)297-5698 from the handset attached to your fax machine and select from the menu;
- **Telephone:** Call 1-800-382-9463 or 1-860-297-5962 and select **Option 2** from a touch-tone phone.

TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling (860)297-4911.

PLEASE NOTE: All sales and purchases must be documented by records that each company must retain for audit purposes for at least three years.

All taxpayers should be aware that they are liable for the motor fuels tax on all sales of diesel fuel since such product is considered to have been **SOLD AND TAXABLE** when delivered or transferred to a retail or consumer location within this state for intended sale or use. This applies whether use of such product is for on-highway or off-highway purposes.