

CONNECTICUT MOTOR CARRIER ROAD TAX RETURN

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
PO Box 5018, Hartford CT 06102-5018

FOR PERIOD ENDED _____

CT TAX REGISTRATION NUMBER _____

		ALL OTHER VEHICLES (a)	DIESEL VEHICLES (b)	MOTOR VEHICLE FUEL \$.25 (a)		DIESEL \$.18 (b)
MILES TRAVELED IN OPERATIONS	1. EVERYWHERE ▶			7. TAX DUE ON FUEL USED IN CT ($\frac{\text{LINE 5a} \times \$.25}{\text{LINE 5b} \times \$.18}$) ▶		
	2. IN CT ▶			8. TAX PAID ON FUEL PURCHASES ($\frac{\text{LINE 6a} \times \$.25}{\text{LINE 6b} \times \$.18}$) ▶		
3. RATIO ($\frac{\text{DIVIDE LINE 2 BY LINE 1}}{\text{CARRY TO NEAREST .0001}}$)				9. TOTAL TAX DUE (ADD LINE 7a and Line 7b) ▶		
FUEL USED IN OPERATIONS	4. EVERYWHERE ▶			10. TOTAL TAX PAID (ADD LINE 8a and Line 8b) ▶		
	5. IN CT ($\frac{\text{LINE 3}}{\text{LINE 4}}$)			11. TOTAL CREDIT ACCRUED THIS QUARTER (SUBTRACT LINE 9 FROM LINE 10) ▶		
6. FUEL PURCHASED IN CT ▶				12. TOTAL ADDITIONAL TAX DUE THIS QUARTER (SUBTRACT LINE 10 FROM LINE 9) ▶		
				13. CREDIT ACCRUED FROM PRIOR QUARTERS ▶		
				14. A. PENALTY ▶		
				B. INTEREST ▶		
				15. TOTAL AMOUNT DUE ($\frac{\text{SUBTRACT LINE 13 FROM LINE 12}}{\text{PLUS LINES 14A AND 14B}}$) ▶		

TAXPAYER COPY

IF ADDRESS AT RIGHT IS NOT CORRECT, PLEASE MAKE NECESSARY CORRECTIONS

(ALL FUEL QUANTITIES MEASURED IN U.S. GALLONS)

OMC-11A (Rev. 7/00)

Check here if this is a: Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/> (enter last business day)	ENTER FEIN OR SOCIAL SECURITY NO.
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MOTOR CARRIERS LISTED WITH THIS DEPARTMENT MUST FILE QUARTERLY REPORTS EVEN IF NO OPERATIONS WERE CONDUCTED IN THIS STATE OR NO TAX IS DUE.

INSTRUCTIONS

All computations must include whole miles or gallons - DO NOT USE TENTHS

LINE 1. Enter the total miles traveled in operations both within and outside Connecticut (separate diesel vehicles from other motor fuel vehicles) by vehicles that traveled the state during the period covered by this return.

LINE 2. Enter the total miles traveled in operations within Connecticut by diesel vehicles and other motor fuel vehicles during the period covered by this return.

LINE 3. Enter the ratio arrived at by dividing Line 2 by Line 1. Carry the answer four places (.0001).

LINE 4. Enter the total gallons of diesel and/or other motor vehicle fuel used in operations both within and outside Connecticut by vehicles that traveled the state during the period covered by this return.

LINE 5. Multiply the number of gallons shown on Line 4 by the ratio shown on Line 3 (for each column) and enter the resulting figure. This is the number of gallons of diesel and motor vehicle fuel used in operations within Connecticut for the period covered by this return.

LINE 6. Enter the total number of gallons of diesel and motor vehicle fuel purchased in Connecticut at the retail pump, or in the case of "bulk tank in ground purchases," the actual number of gallons used in the operations within or outside this state and upon which the Connecticut motor fuel taxes have been paid. Do not include any inventories of fuel purchased for off-highway uses.

LINE 7. Multiply the number of gallons of diesel and motor vehicle fuel reported on Line 5 by the appropriate tax rate per gallon.

LINE 8. Multiply the number of gallons of diesel and motor vehicle fuel reported on Line 6 by the appropriate tax rate per gallon.

Line 9. Add Lines 7a and 7b and enter total tax due.

Line 10. Add Lines 8a and 8b and enter total tax paid.

LINE 11. Use this line only when Line 10 exceeds Line 9. The balance represents a credit accrued this period and may be carried forward and applied against tax liability accruing in any of the next four succeeding periods. A credit may be applied against penalty or interest charges due as a result of delinquency.

Line 12. Use this line only when Line 9 exceeds Line 10. The difference represents the additional tax due this period.

LINE 13. Complete this line only when unused credits reported in any of the four preceding periods are claimed, but only to the extent of the additional tax reported on Line 12 of this return. A credit may be applied against penalty or interest charges due as a result of delinquency.

LINE 14. If the return is not filed or the tax is not paid by the last day of the month following the end of the period covered by the report, include a penalty of \$50 or 10% (.10) of the amount of tax due, whichever is greater. Interest is computed on the amount of the tax due at the rate of 1% (.01) per month or fraction thereof computed from the due date.

LINE 15. Subtract Line 13 from Line 12. To the difference add Lines 14A and 14B. Total amount due must accompany the return.

Qualified vehicles subject to the Connecticut Motor Carrier Road Tax are those that are used, designed, or maintained for transportation of persons or property; and

- Have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- Have three or more axles regardless of weight; or
- Are used in combination, when the gross vehicle weight or registered gross vehicle weight exceeds 26,000 pounds or 11,797 kilograms. "Qualified Motor Vehicle" does not include recreational vehicles not used in connection with any trade or business.

YOUR COMPLIANCE WITH THE ABOVE INSTRUCTIONS WILL EXPEDITE THE HANDLING OF YOUR RETURN AND AVOID POSSIBLE PENALTIES FOR DEFICIENCIES

OMC-11AT (Rev. 07/00)

Make check or money order payable to: Commissioner of Revenue Services.

PENALTY: Failure to file or pay tax when due: \$50 or 10% (.10) of the tax due, whichever is greater.

INTEREST: For late payment: 1% (.01) of the tax due per month, or fraction thereof, from due date.

DUE DATE: One month after end of period indicated.

A return must be filed by each registered carrier, even when no tax is due.

IMPORTANT!
FAILURE TO COMPLETE LINES 1, 2, 4, AND 6 MAY
RESULT IN A BILLING OR DELAY IN CREDIT TO
YOUR ACCOUNT

CREDITS ARE NOT AUTOMATIC REFUNDS.
SEE GENERAL INFORMATION
SECTION OF INSTRUCTION SHEET, OMC-11AT.

I declare under the penalty of false statement that I have examined this return, **Form OMC-11A**, 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.)

TAXPAYER SIGNATURE	
DATE	TITLE

OMC-11A (Back) (Rev. 07/00)

GENERAL INFORMATION

OPERATIONS. Operations include any or all of the vehicles subject to this tax which travel in Connecticut during the quarterly period whether loaded or empty, whether or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated.

RETURNS. A return must be filed by each carrier registered in Connecticut, even when no tax is due. A motor carrier whose vehicles did not travel in Connecticut during the quarter should write "none" on Line 2. A motor carrier who fails to file will be listed as delinquent. Continued delinquencies may result in the revocation of Connecticut Motor Carrier Registration and forfeiture of renewal privileges for succeeding years.

CREDITS. Every motor carrier subject to the tax imposed is entitled to a credit equivalent to the rate per gallon of the Connecticut motor fuel taxes currently in effect on all gasoline, diesel and any other motor vehicle fuel purchased within Connecticut on which the Connecticut fuel taxes have been paid. If the credit allowed exceeds the amount of tax for which the motor carrier is liable, the excess may be carried forward to any of the succeeding 4 quarters only and applied against the tax for which the carrier might otherwise be liable during such quarters.

REFUNDS. When the amount of credit to which any motor carrier is entitled for any quarter exceeds the amount of tax for which the carrier is liable for the same quarter, the excess may be refunded if the carrier, within one year from the due date for the quarter, files an application for a refund of the excess with the Department of Revenue Services. Applications for refunds must be supported by evidence as required by the Commissioner of Revenue Services. Refund applications may be obtained from the Excise Unit at 860-541-3222. The Commissioner of Revenue Services will not allow a refund except after an audit of the applicant's records.

LIABILITY FOR TAX. The Commissioner of Revenue Services

may hold the lessor and lessee of vehicles used by a motor carrier jointly and severally responsible for the payment of the tax.

- Each motor carrier required to register its vehicle under Chapter 222 of the Connecticut General Statutes must register that vehicle annually with the Commissioner of Revenue Services.

- Any motor carrier operating a vehicle over the Connecticut highways under a 10-day temporary permit must carry the letter or telegram granting such permission in said vehicle and shall be responsible for filing a report and paying the amount of the tax due for the quarter in which the trip or trips occurred.

- The owner-lessor of any vehicle which is operated over Connecticut highways under a lease or rental agreement of 30 days or less duration shall be responsible for registering the vehicle. The lessor will be held primarily liable for the payment of tax found due, although the Commissioner of Revenue Services may, at his discretion, hold the lessee jointly and severally liable with the lessor for the payment of the tax.

- The lessee of any vehicle which is operated over Connecticut highways under a lease agreement of more than 30 days duration shall be responsible for registering the vehicle and filing the required quarterly reports. The lessee will be held primarily liable for the payment of tax found due, although the Commissioner of Revenue Services may, at his discretion, hold the lessor jointly and severally liable with the lessee for the payment of the tax.

- A motor carrier is required to file all quarterly reports and pay all taxes, fines and penalties due before annual motor carrier decals will be issued.