

FORM OP-161
PETROLEUM PRODUCTS
GROSS EARNINGS TAX RETURN

TAX TYPE
55
 DISTRIBUTOR

Important: Please see instructions on the back of this return.

Rev. 09/00

RETURN FOR QUARTER ENDED		
CT TAX REGISTRATION NUMBER		
FEDERAL EMPLOYER ID NUMBER		
VERIFIED	DA	FA

Please correct your name and address if shown incorrectly.

1. SALES - Gross Earnings from the sale of all products in Connecticut	▶ 1	\$
2. SALES - Gross Earnings from the sale of all petroleum products in Connecticut	▶ 2	
3. Of the amount reported on Line 2, enter the gross earnings on sales of petroleum products on which the gross earnings tax has been previously paid by another distributor	▶ 3	
4. Gross Earnings from first sales of petroleum products in Connecticut (Subtract Line 3 from Line 2)	▶ 4	
5. Of the amount on Line 4, enter those gross earnings from first sales to another who resells the products outside of Connecticut as reported on Form OP-218 and those gross earnings from first sales to another who resells the products exclusively outside Connecticut as reported on Form OP-219 (See instructions on reverse side)	▶ 5	
6. Of the amount reported on Line 4, enter 60% (.60) of the gross earnings from first sales of No. 6 oil used exclusively by a company in SIC code classifications 2000 to 3999 or in Sector 31, 32 or 33 of the NAICS manual, or No. 2 heating oil used exclusively in a vessel primarily engaged in interstate commerce, which are reported on Form AU-550 (See instructions on reverse side)	▶ 6	
7. Of the amount reported on Line 4, enter those gross earnings from first sales of No. 2 heating oil either to be used exclusively for heating purposes or to be used in a commercial fishing vessel	▶ 7	
8. Of the amount reported on Line 4, enter those gross earnings from first sales of kerosene delivered by a metered truck to a residential dwelling	▶ 8	
9. Of the amount reported on Line 4, enter those gross earnings from first sales of propane to be used exclusively for heating purposes and sales of paraffin or microcrystalline waxes	▶ 9	
10. Of the amount reported on Line 4, enter those 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 4000 dead weight tons	▶ 10	
11. Total deductions (Add Lines 5 through 10)	▶ 11	
12. TOTAL GROSS EARNINGS SUBJECT TO TAX (Subtract Line 11 from Line 4)	▶ 12	
13. PURCHASES - Consideration given for petroleum products purchased for use or consumption in Connecticut (See instructions on reverse side)	▶ 13	
14. Of the amount reported on Line 13, enter that portion of consideration given for petroleum products that are subsequently sold outside Connecticut	▶ 14	
15. Consideration given for purchases subject to tax (Subtract Line 14 from Line 13)	▶ 15	
16. SALES AND PURCHASES SUBJECT TO TAX (Add Line 12 and Line 15)	▶ 16	
17. TAX DUE (Multiply Line 16 by .05 (5%))	▶ 17	
18. Penalty (See instructions)	▶ 18	
19. Interest (See instructions)	▶ 19	
20. TOTAL AMOUNT DUE (Add Line 17, Line 18 and Line 19)	▶ 20	\$

DECLARATION

I declare under the penalty of false statement that I have examined this return, **FORM OP-161**, 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.)

SIGNED	TITLE	DATE
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The petroleum products gross earnings tax applies to all companies that are engaged in the distribution, use, and consumption of petroleum products in Connecticut. Those companies must pay a quarterly tax at the rate of 5% of gross earnings in each taxable quarter derived from the **first sale** of petroleum products in Connecticut. In the case of sale, use or consumption, these companies must pay a quarterly tax of 5% of the consideration given or contracted to be given for petroleum products on which the tax has not been imposed, and where the consideration given for those products exceeds one hundred thousand dollars in any one quarter.

GENERAL INSTRUCTIONS

1. Taxpayers must file a return for each calendar quarter by the last day of the following month of 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.
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
4. You must keep records documenting all sales and deductions for at least three years.

DEFINITIONS

“**Company**” means any corporation, partnership, limited partnership, association or individual.

“**Petroleum products**” are products made from crude petroleum or its fractional products, including products produced through straight distillation of crude oil, through redistillation of unfinished petroleum derivatives, except paraffin or microcrystalline waxes, or through other processes. 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.

“**Total gross earnings subject to tax**” means and includes gross receipts from the initial sale of petroleum products within Connecticut, but do not include the amount of state or federal excise taxes on motor vehicle fuel or diesel fuel. (Only those gross earnings from the sale of petroleum products listed in Industry Group No. 2992, when they are produced from refined petroleum products, or in Industry Group No. 2911 of Major Group 29 of the Standard Industrial Classification Manual of 1972 are subject to the petroleum products gross earnings tax.)

“**Use**” includes holding for sale and selling imported petroleum products in the regular course of business. Fuel in the fuel supply tanks of a motor vehicle which are directly connected to the engine is not considered a petroleum product imported into this state.

SPECIFIC 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 on 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 gross earnings from first sales of petroleum products to other distributors who either resell the products outside of Connecticut (**Form OP-218, Certification for Products Purchased in Connecticut but Sold Outside of the State**) or resell the products **exclusively** outside of Connecticut (**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**). Attach a copy of **Forms OP-218** and **OP-219** to document these sales and retain the originals for your records.
- Line 6** Enter 60% (.60) of the gross earnings from first sales of **Number 6** fuel oil used exclusively by a company which, in accordance with the SIC manual, 1987 edition, is included in code

classification 2000 to 3999, inclusive, or in Sector 31, 32 or 33 of the NAICS manual, 1997 edition. Also, sales of **Number 2** heating oil used exclusively in a vessel primarily engaged in interstate commerce, which vessel qualifies for an exemption under Conn. Gen. Stat. §12-412. Attach a copy of all **Forms AU-550, Application for Credit for Reduced Rate Petroleum Products**, to document these sales and retain the originals for your records.

- Line 7** Enter the gross earnings from first sales of **Number 2** heating oil either to be used exclusively for heating purposes or to be used in a commercial fishing vessel by a person who has been issued a **Form OR-256, Commercial Fisherman Permit**, by the Department of Revenue Services and who is purchasing such fuel on or after the date the permit was issued, but on or before the date the permit expires.
- Line 8** Enter the gross earnings from first sales of kerosene (commonly known as **Number 1** oil) to be 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 9** Enter the gross earnings from sales of propane exclusively for heating purposes and sales of paraffin or microcrystalline waxes.
- Line 10** Enter the gross earnings from sales of bunker fuel oil, intermediate fuel, marine diesel oil and marine gas oil for use in any vessel having a displacement exceeding 4000 dead weight tons.
- Line 11** Enter the total deductions. Add Lines 5 through 10.
- Line 12** Enter the total gross earnings subject to tax. Subtract Line 11 from Line 4.
- Line 13** Enter the consideration given when purchasing petroleum products that are to be used in Connecticut when the consideration given exceeds one hundred thousand dollars during the quarter for which the return is being filed.
- Line 14** Enter that portion of the amount listed on Line 13 that was for petroleum products that are subsequently sold outside of Connecticut.
- Line 15** Enter the consideration given for purchases subject to tax. Subtract Line 14 from Line 13.
- Line 16** Enter the total sales and purchases subject to tax. Add Lines 12 and 15.
- Line 17** Enter Tax Due: Multiply Line 16 by 5% (.05).
- Line 18** Enter Late Payment Penalty: 10% (.10) of the tax due or \$50, whichever is greater. Late Filing Penalty: \$50 (Late filing penalty is not applicable if late payment penalty is applicable.)
- Line 19** Enter Interest: 1% (.01) per month or fraction thereof from the due date of payment.
- Line 20** Total Amount Due: Enter Total of Line 17, Line 18 and Line 19.
Make check or money order payable to:
COMMISSIONER OF REVENUE SERVICES.

FOR FURTHER INFORMATION

If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision 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.drs.state.ct.us
- **DRS TAX-FAX:** Call **1-860-297-5698** 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 **1-860-297-4911**.