

**FORM O-MF1**  
**GASOLINE**  
**TAX RETURN**

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

TAX TYPE <b>51</b> DISTRIBUTOR
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Important: Please see instructions on the back of this return.

Rev. 07/00

Please correct your name and address if shown incorrectly.

Check if applicable: <input type="checkbox"/> Final Return (going out of business) <input type="checkbox"/> Amended Return
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		Liquid Gallons (Round off to nearest gallon)				
1	Opening inventory	▶	1			
2	Gallons imported from another state (Schedule MF-1A, Number 2)	▶	2			
3	Gallons purchased from sources within this state (Schedule MF-1A, Number 3)	▶	3			
4	Gallons imported from another state direct to customers in this state (Schedule MF-1A, Number 4)	▶	4			
5	Other receipts and compounds (Schedule MF-1A, Number 5)	▶	5			
6	Total charges (Add Lines 1 through 5)		6			
7	Closing inventory	▶	7			
8	Total gallons to be accounted for (Subtract Line 7 from Line 6)		8			
9			9			
10			10			
11			11			
11A			11A			
12			12			
13	Gain or loss from inventory (Indicate gain as "G" and deduct)	▶	13			
14			14			
15	Taxable sales	▶	15			
16	Taxable sales to licensed distributors (Schedule MF-1B, Number 16)	▶	16			
17	Taxable use	▶	17			
18	Total taxable distribution (Add Lines 15, 16, and 17)		18			
19	Total gallons accounted for (Add Line 13 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 .25 per gallon)	20		20	\$	
21	Tax paid purchases (Schedules MF-1A, Numbers 2, 3, 4, and 5)	▶	21	21	\$	
22	Dealer sales to U. S. government	▶	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	Credit (Attach DRS credit memo)		25	▶	25	\$
26	26a) ▶ Interest _____ plus 26b) ▶ Penalty _____		=	26	\$	
27	Net amount due (Add Line 24 and Line 26, then subtract Line 25)		▶	27	\$	

I declare under the penalty of false statement that I have examined this return, **Form O-MF1**, 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 \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

# FORM O-MF1 (51) INSTRUCTIONS

## General Instructions

1. Taxpayers must file a return for each calendar month by the 25th day of the following month.

**Example:** The Gasoline Tax Return for January 1 through January 31 must be filed on or before February 25.

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 1 through 8

Report purchases of all gasoline, including opening and closing inventories.

**Note:** As a tax-paid distributor, your company may not claim a refund of gasoline tax on sales that would be exempt from gasoline tax if your company were a non-tax-paid distributor.

### Line 13

Report inventory variations as indicated.

### Lines 15, 16, and 17

Report all taxable gallons as indicated on the front of this tax return (Lines 15, 16, and 17) and attach a Schedule MF-1B, Number 16, supporting the gallons reported on Line 16.

### Line 25

Report any credit deducted and attach a copy of the corresponding Department of Revenue Service (DRS) credit memo to this return.

### Line 26

**Late Payment Penalty:** The penalty for late payment is 10% (.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 must be paid in full with tax return.

## 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](http://www.drs.state.ct.us)
- **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 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 because such 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 such product is for on-highway or off-highway purposes.