

FORM O-MF1
MOTOR VEHICLE FUELS
TAX RETURN

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

TAX TYPE 52 DISTRIBUTOR

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

		Liquid Gallons (Round off to nearest gallon)			
1	Opening inventory	▶	1		
2	Gallons imported from another state (Schedule MVF-1A, Number 2)	▶	2		
3	Gallons purchased from sources within this state (Schedule MVF-1A, Number 3)	▶	3		
4	Gallons imported from another state direct to customers in this state (Schedule MVF-1A, Number 4)	▶	4		
5	Gallons of additives, dyes, and conditioners mixed with motor vehicle fuel and straight kerosene (sold or used) as a motor vehicle fuel (Schedule MVF-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	Nontaxable use, sales to farmers, and other distribution (Schedule MVF-1B, Number 9)	▶	9		
10	Sales and transfers for export out of state (Schedule MVF-1B, Number 10)	▶	10		
11	Nontaxable sales to licensed distributors (Schedule MVF-1B, Number 11)	▶	11		
11A	Sales of aviation gas and aviation jet fuel (Schedule MVF-1B, Number 11A)	▶	11A		
12	Sales to U.S. government, State of Connecticut, and municipalities (Schedule MVF-1B, Number 12)	▶	12		
13	Gain or loss from inventory (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 MVF-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 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 .25 per gallon)	20		20	\$
21	Tax paid purchases (Schedule MVF-1A, Numbers 2, 3, 4, and 5)	▶	21	21	\$
22	Dealer sales to U. S. government (Schedule MVF-1B, Number 22)	▶	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	=	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 O-MF1 52**, 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 O-MF1 (52) INSTRUCTIONS

General Instructions

1. Taxpayers must file a return for each calendar month by the 25th day of the following month. **Example:** The Motor Vehicle Fuels Tax Return for January 1 through January 31 should 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 2 through 4

Report purchases of all motor vehicle fuels, except diesel fuel, propane and natural gas, sold as a motor fuel. You must provide a **Schedule MVF-1A**, Numbers 2, 3, and 4, indicating gallons purchased from each supplier.

Line 5

Report products such as straight kerosene that are sold as a motor vehicle fuel.

Line 9

Report nontaxable sales, such as those listed on the front 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, in accordance with the provisions of §4222 of the Internal Revenue Code of the United States, as amended from time to time. Nontaxable sales must be supported by **Schedule MVF-1B**, Number 9, (indicating the number of gallons sold and to whom the product was sold).

Line 10

Report all sales and transfers made out of state. As noted on Schedule MVF-1B, Number 10, such schedules should be prepared in duplicate. Schedule MVF-1B, Number 10A, covering gasoline exporters, should be prepared in triplicate.

Line 11

Report all nontaxable sales and transfers to licensed distributors and support them with Schedule MVF-1B, Number 11. See **AN 2000(2)**, *Annual List of Distributors for Motor Vehicle Fuels Tax Purposes*, for a listing of licensed distributors.

Line 11A

Report all sales of aviation gasoline, as well as aviation turbine jet fuel, on Schedule MVF-1B, Number 11A.

Line 12

Report all sales to the U. S. government, the State of Connecticut and its municipalities. Provide details on Schedule MVF-1B, Number 12.

Line 13

Report variations between Line 8 and Line 19.

Line 14

Total of all nontaxable distributions (add Lines 9, 10, 11, 11A, 12, and 13.)

Lines 15, 16, and 17

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

Line 22

Report all credit card sales to the U. S. government, the State of Connecticut and its municipalities at retail outlets on Schedule MVF-1B, Number 22.

Line 25

Report any credit deducted and attach a copy of the corresponding Department of Revenue Service (DRS) credit memo to 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
- **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 **1-860-297-4911**.

PLEASE NOTE: Documentation of all information reported on tax returns must be retained by the taxpayer for at least three years. 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 products are for on-highway or off-highway purposes.