

OMC-11A

Connecticut Motor Carrier Road Tax Return

OMC-11A (Rev. 12/02)

▶ _____
CT Tax Registration Number

▶ _____
For Period Ended

Please correct name and address at right if shown incorrectly.

		All Other Vehicles (a)	Diesel Vehicles (b)	Column A Motor Vehicle Fuel \$.25		Column B Diesel \$.26
Miles Traveled in Operations	1. Everywhere ▶	▶		7. Tax Due on Fuel Used in CT <small>(Line 5, Column A x \$.25) Line 5, Column B x \$.26</small> ▶		
	2. In CT ▶	▶		8. Tax Paid on Fuel Purchases <small>(Line 6, Column A x \$.25) Line 6, Column B x \$.26</small> ▶		
3. Ratio <small>(Divide Line 2 by Line 1) Carry to Nearest .0001</small>				9. Total Tax Due (Add Line 7, Column A and Line 7, Column B) ▶		
Fuel Used in Operations	4. Everywhere ▶	▶		10. Total Tax Paid (Add Line 8, Column A and Line 8, Column B) ▶		
	5. In CT <small>(Line 3 x Line 4)</small>			11. Total Credit Accrued This Quarter <small>(Subtract Line 9 from Line 10)</small> ▶		
6. Fuel Purchased in CT ▶		▶		12. Total Additional Tax Due This Quarter <small>(Subtract Line 10 from Line 9)</small> ▶		
				13. Credit Accrued From Prior Quarters ▶		
				14. A. Penalty ▶		
				B. Interest ▶		
				15. Total Amount Due <small>(Subtract Line 13 From Line 12) Add Lines 14a and 14b</small> ▶		

(All fuel quantities are measured in U.S. gallons.)

Check here if this is a: <input type="checkbox"/> Amended Return <input type="checkbox"/> Final Return _____ (Enter last business day)	Enter FEIN or Social Security Number
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General Instructions

Important: Failure to complete Lines 1, 2, 4, and 6 may result in a billing or delay in credit to your account.

Balance Due: 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 of a month, from the due date.

Due Date: The last day of the month following the end of the period indicated.

Each registered carrier must file a return, even when no tax is due. Credits are not automatic refunds. (See General Information.)

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer Signature	Title	Date
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General Information

Operations: Operations include any or all of the vehicles subject to this tax that 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 four quarters only and applied against the tax for which the carrier might otherwise be liable during those 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 (DRS). 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 permission in the vehicle and is 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 that is operated over Connecticut highways under a lease or rental agreement of 30 days or less duration is 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 that is operated over Connecticut highways under a lease agreement of more than 30 days duration is 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.

Motor carriers listed with DRS must file quarterly reports even if no operations were conducted in this state or no tax is due.

Line Instructions

All computations must include whole miles or gallons - Do not use tenths.

Line 1 Enter in each column 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 in each column 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 in each column the ratio arrived at by dividing Line 2 by Line 1. Carry the answer four places (.0001).

Line 4 Enter in each column the total gallons of diesel or other motor vehicle fuel, or both, 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 in each column 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 for each column.

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

Line 9 Add Line 7, Column A and Line 7, Column B and enter total tax due.

Line 10 Add Line 8, Column A and Line 8, Column B. Enter the total on Line 10.

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 of a month, computed from the due date.

Line 15 Subtract Line 13 from Line 12. To the difference add Lines 14a and 14b, if applicable. 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 instructions above will expedite the handling of your return and avoid possible penalties for deficiencies.