

Form OP-216

Diesel Fuel / Propane / Natural Gas Tax Return

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

TAX TYPE 50 Distributor
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(Rev. 08/15/02)

Return for Month Ending		
CT Tax Registration Number		
Verified	OA	FA

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 <i>(Round off to nearest gallon)</i>	
1	Opening inventory of diesel fuel and #2 fuel oil	▶	1
2	Gallons imported from another state (Schedule DF-1A)	▶	2
3	Gallons purchased from sources within the state (Schedule DF-1A)	▶	3
4	Gallons imported from another state directly to customers in this state (Schedule DF-1A)	▶	4
5	Gallons of additives, dyes and conditioners, and kerosene mixed with diesel fuel (Schedule DF-1A)	▶	5
6	Total gallons (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, sales of propane and natural gas, and other distribution (Schedule DF-1B)	▶	9
10	Sales and transfers for export out-of-state (Schedule DF-1B or Schedule DF-1B(10A))	▶	10
11	Nontaxable sales of diesel fuel to licensed distributors (Schedule DF-1B)	▶	11
11A	Sales of #2 fuel oil for heating purposes only	▶	11A
12	Sales to U.S. Government, State of Connecticut, and municipalities of this state (Schedule DF-1B)	▶	12
13	Gain or loss from inventory variation (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 DF-1B)	▶	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		Tax Amount	
20	Tax due on Taxable Distribution (Multiply Line 18 by .26 per gallon)	20		20	\$
21	Deduct tax-paid purchases as reported on Schedule DF-1A <small>(See Note on reverse side.)</small> ▶	21		21	\$
22	Deduct dealer sales to U. S. Government as reported on Schedule DF-1B ▶	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	\$
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 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.

Signature _____ Title _____ Phone No. _____ Date _____

Form OP-216 Instructions

General Instructions

1. Taxpayers must file a return for each calendar month by the 25th day of the following month. **Example:** The Diesel Fuel/Propane/Natural Gas Tax Return for January 1st through January 31st should be filed on or before February 25th. **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:
Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford CT 06102-5031

Specific Line Instructions

Lines 2 through 4

Report purchases of diesel fuel and #2 fuel oil, and purchases of propane and natural gas sold as a motor vehicle fuel. You must provide a **Schedule DF-1A** indicating gallons purchased from each supplier.

Line 5

Report on this line purchases of additives, dyes and conditioners, and kerosene that are mixed with diesel fuel.

Line 9

Report nontaxable sales as indicated on the front page 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 under §4222 of the Internal Revenue Code of the United States. Also include on this line diesel fuel sold exclusively for use in portable power system generators designed to generate more than 150 kilowatts of electric energy. All non-taxable sales must be supported by **Schedule DF-1B** indicating the number of gallons sold and to whom the product was sold.

Report all sales of propane and natural gas sold as a motor vehicle fuel.

Note: When selling such fuels in a gaseous form as a motor vehicle fuel, see **PS 92(10.1)**, *Tables of Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes*, for the gas to gallons factor.

Line 10

Report all out-of-state sales of diesel fuel and #2 fuel oil on **Schedule DF-1B**. **Schedule DF-1B** must be completed in duplicate. **Schedule DF-1B(10A)**, which covers sales to diesel fuel exporters, must be completed in triplicate.

Line 11

Report only nontaxable sales of diesel fuel to licensed diesel fuel distributors. These sales must be supported by **Schedule DF-1B**.

Line 11A

Report only sales of #2 fuel oil for heating purposes. Listing total gallons will suffice; no schedule is required. See note below pertaining to documentation.

Line 12

Report all sales to the U. S. Government, State of Connecticut, and municipalities of this state. These sales must be supported by **Schedule DF-1B**.

Line 13

Report the variation between Line 8 and Line 19.

Lines 15, 16, and 17

Report taxable gallons of all diesel fuel, #2 fuel oil, and kerosene mixed with diesel fuel. Gallons reported on Line 16 must be supported by **Schedule DF-1B**.

Line 21

Report those purchases of diesel fuel, #2 fuel oil, and kerosene mixed with diesel fuel on which you paid the motor vehicle fuels tax (tax-paid purchases) to a licensed distributor.

Note: Those tax-paid purchases made on or before July 31, 2002, that were included in closing inventory on Line 7 of your **Form OP-216** for July 2002 were subject to tax at the rate of 18¢ per gallon. Effective August 1, 2002, the motor vehicle fuels tax rate increased from 18¢ per gallon to 26¢ per gallon. Because of this change, those tax-paid purchases included on Line 7 of your **Form OP-216** for July 2002 must be adjusted to take into account the rate change. To make this adjustment, multiply those tax-paid purchases included on Line 7 of your **Form OP-216** for July 2002 by 18¢ (.18) and divide the total by 26¢ (.26) per gallon. Round to the nearest whole gallon.

Line 22

Report all credit card sales to the U. S. Government, State of Connecticut, and municipalities of this state at retail outlets. These sales must be supported by **Schedule DF-1B**.

Line 25

Report any credit deducted and attach a copy of the corresponding DRS credit memo to the return.

Line 26

Interest: The interest charge for late payment is 1% (.01) per month, or fraction of a month, from the due date.

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.

Line 27

Remit the amount due with this return.

For Further Information

For additional information or assistance, call the Excise/Public Services Taxes Subdivision of the Audit Division at 860-541-3225, Monday through Friday, 8:00 a.m. to 5:00 p.m.

Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications 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 **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Please Note: All sales and purchases must be documented by records that each company must retain for audit purposes for at least three years.