

# Form OP-216 Special Fuel Tax Return

Complete this return in blue or black ink only.

Return for period ending ▶
Connecticut Tax Registration Number ▶
Federal Employee Identification Number (FEIN) ▶
Due on or before
Please check if applicable: ▶ <input type="checkbox"/> Out of business <input type="checkbox"/> Amended return

**All Liquid Gallons**  
 (Round off to the nearest gallon.)

1. Opening physical inventory: Must agree with prior month's closing inventory.	▶	1	
2. Gallons purchased, state excise tax paid within Connecticut: Attach <b>Form MF-R</b> , Schedule 1.	▶	2	
3. Gallons purchased, state excise tax unpaid within Connecticut: Attach Form MF-R, Schedule 2.	▶	3	
4. Gallons imported direct to customers within Connecticut: Attach Form MF-R, Schedule 3.	▶	4	
5. Gallons imported into Connecticut storage: Attach Form MF-R, Schedule 4.	▶	5	
6. Gallons available for sale or use: Add Lines 1 through 5.	▶	6	
7. Closing physical inventory: Include in-transit items.	▶	7	
8. Total gallons to be accounted for: Subtract Line 7 from Line 6.	▶	8	
9. Nontaxable sales and transfers to licensed distributors: Attach <b>Form MF-D</b> , Schedule 6.	▶	9	
10. Sales and transfers out of Connecticut and sales in Connecticut for immediate export from Connecticut: Attach Form MF-D, Schedule 7.	▶	10	
11. Gallons sold to U.S. government tax exempt: Attach Form MF-D, Schedule 8.	▶	11	
12. Gallons sold to state and local government tax exempt: Attach Form MF-D, Schedule 9.	▶	12	
13. Sales to farmers or other tax exempt entities, nontaxable uses, sales of jet fuel, and sales of #2 heating oil and kerosene for heating purposes: Attach Form MF-D, Schedule 10.	▶	13	
14. Gain or loss from inventory variation: Show gain as negative and deduct.	▶	14	
15. Total nontaxable sales and uses: Add Lines 9 through 14.	▶	15	
16. Taxable sales other than to licensed distributors.	▶	16	
17. Taxable sales to licensed distributors: Attach Form MF-D, Schedule 5.	▶	17	
18. Taxable uses.	▶	18	
19. Total taxable sales and uses: Add Lines 16, 17, and 18.	▶	19	
20. Total gallons accounted for: Add Line 19 and Line 15; the sum must equal Line 8.	▶	20	

		Column A - Diesel		Column B - Alternative Fuel	
21	Taxable gallons.	21	▶	▶	
22	Deduct tax paid purchases.	22	▶	▶	
23	Deduct dealer sales to governmental entities: Attach Form MF-D, Schedule 13.	23	▶	▶	
24	Total taxable gallons: Subtract Line 22 and Line 23 from Line 21 for each column.	24	▶	▶	
25	Tax due: Multiply Line 24 by the rate (Column A by 54.5¢; Column B by 26¢)	25	▶	00	00
26	Total tax due: Add Line 25, Column A and Column B.	▶	26		00
27	Penalty: 10% (.10) of total tax due or \$50, whichever is greater.	▶	27		00
28	Interest: 1% (.01) per month or fraction of a month from due date to date of payment.	▶	28		00
29	<b>Total amount due:</b> Add Lines 26, 27, and 28.	▶	29		00

**Please sign this return on the reverse side.**

**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 the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, 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
Print taxpayer's name	Telephone number	Taxpayer Social Security Number (SSN)
Paid preparer's signature	Preparer's address	Preparer's SSN or PTIN

# Form OP-216 - Instructions

## General Instructions

Complete the return in blue or black ink only.

Taxpayers must file a return for each calendar month by the twenty-fifth day of the following month. 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.

**Rounding gallons:** On your return, you must round off fractions of a gallon to the nearest whole gallon. Round down to the next lowest whole gallon all fractions of a gallon less than a half gallon. Round up to the next highest whole gallon all fractions of a half gallon or more.

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

**Pay Electronically:** Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the **Taxpayer Service Center (TSC)** to make a direct tax payment. After logging onto the **TSC**, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

**Pay by Mail:** Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "Form OP-216" and your Connecticut Tax Registration Number, optional, on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Mail this return and schedules with a check to:

Department of Revenue Services  
State of Connecticut  
PO Box 5031  
Hartford CT 06102-5031

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## Special Instructions for Sellers of Certain Alternative Fuel

Effective for sales made on or after July 1, 2008, sales of compressed natural gas, liquefied petroleum gas, and liquefied natural gas (alternative fuels) are subject to motor vehicle fuels tax at 26¢ per gallon. When selling such fuels in a gaseous form, see **Special Notice 2014(2)**, *Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form*.

## Line Instructions

### Line 2

Report Connecticut state excise tax paid purchases of diesel fuel, #2 heating oil, kerosene, jet fuel, and biodiesel and purchases of propane and natural gas sold as a motor vehicle fuel. For each product code, you must complete a separate **Form MF-R**, *Motor Vehicle Fuels Tax Schedule of Receipts*, Schedule Type 1, indicating gallons purchased from each supplier.

### Line 3

Report Connecticut state excise tax unpaid purchases of diesel fuel, #2 heating oil, kerosene, jet fuel, and biodiesel and purchases of propane and natural gas sold as a motor vehicle fuel. For each product code, you must complete a separate Form MF-R, Schedule Type 2, indicating gallons purchased from each supplier.

### Line 4

Report gallons imported from another state direct to customers within Connecticut. For each product code, you must complete a separate Form MF-R, Schedule Type 3, indicating gallons purchased from each supplier.

### Line 5

Report gallons imported from another state into Connecticut storage. For each product code, you must complete a separate Form MF-R, Schedule Type 4, indicating gallons purchased from each supplier.

### Line 9

Report Connecticut state excise tax-exempt sales and transfers of diesel fuel, #2 heating oil, kerosene, jet fuel, biodiesel, propane, and natural gas to licensed diesel fuel distributors. For each product code, you must complete a separate **Form MF-D**, *Motor Vehicle Fuels Tax Schedule of Disbursements*, Schedule Type 6, indicating gallons sold to each customer. See **Announcement 2013(2)**, *Annual List of Distributors for Motor Vehicle Fuels Tax Purposes*, for a list of licensed distributors.

### Line 10

Report sales and transfers out of Connecticut and sales in Connecticut to licensed motor vehicle fuels exporters. For each product code, you must complete a separate Form MF-D, Schedule Type 7, indicating gallons sold to each customer.

### Line 11

Report tax-exempt sales to the U.S. government. For each product code, you must complete a separate Form MF-D, Schedule Type 8, indicating gallons sold to each branch of the U.S. government.

### Line 12

Report tax-exempt sales to the State of Connecticut and municipalities of this state. For each product code, you must complete a separate Form MF-D, Schedule Type 9, indicating gallons sold to each state agency and each municipality.

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### Line 13

Report tax-exempt sales to farmers and other tax-exempt purchasers. Report tax-exempt sales of jet fuel to licensed aviation fuel dealers or sold directly to an aircraft owner or operator documented by **Form AU-477, Aircraft Owner or Operator Declaration Motor Vehicle Fuels Tax Exemption**.

Report tax-exempt sales to any vessel having a displacement exceeding four thousand (4,000) dead weight tons or primarily engaged in interstate commerce.

For each product code, you must complete a separate Form MF-D, Schedule Type 10, indicating to whom the gallons were sold. Include nontaxable use and tax-exempt sales of #2 heating oil and kerosene for heating purposes, but do not complete Form MF-D for such sales.

### Line 16

Report all taxable sales other than to licensed distributors. Do not complete Form MF-D.

### Line 17

Report taxable sales to licensed diesel fuel distributors. For each product code, you must complete a separate Form MF-D, Schedule Type 5, indicating gallons sold to each licensed diesel fuel distributor.

### Line 18

Report all taxable use.

### Line 21

#### Column A

Report the diesel gallons included in Line 19.

#### Column B

Report the alternative fuel gallons included in Line 19.

### Line 22

#### Column A

Of the taxable gallons on Line 21, Column A, report those diesel gallons that were purchased as state excise tax-paid, as reported on Form MF-R, Schedule Type 1.

#### Column B

Of the taxable gallons on Line 21, Column B, report those alternative fuel gallons that were purchased as state excise tax-paid, as reported on Form MF-R, Schedule Type 1.

### Line 23

#### Column A

Report all diesel credit card sales to governmental entities made at retail outlets. For each product code, you must complete a separate Form MF-D, Schedule Type 13, indicating diesel gallons sold to each governmental entity.

#### Column B

Report all alternative fuel credit card sales to governmental entities made at retail outlets. For each product code, you must complete a separate Form MF-D, Schedule Type 13, indicating alternative fuel gallons sold to each governmental entity.

### Line 24

Total taxable gallons: Subtract Line 22 and Line 23 from Line 21 for Column A (diesel) and Column B (alternative fuel).

### Line 25 - Tax Due

#### Column A

Multiply Line 24, Column A by 54.5¢

#### Column B

Multiply Line 24, Column B by 26¢.

### Line 26

Total tax due: Add Line 25, Column A and line 25, Column B.

### Line 27

**Late Payment Penalty:** The penalty for late payment is 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 required by law to be filed.

### Line 28

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

### Line 29

Remit the amount due with this return.

### For Further Information

If you need additional information or assistance, call the Excise Taxes Unit at **860-541-3224**, Monday through Friday 8:30 a.m. to 4:30 p.m.

**For More Information:** Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

**Forms and Publications:** Visit the DRS website at **[www.ct.gov/DRS](http://www.ct.gov/DRS)** to download and print Connecticut tax forms and publications.