



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2000(7)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Form OP-161 Revised September 2000

PURPOSE: This Announcement alerts taxpayers, tax practitioners, and Department of Revenue Services (DRS) employees that **Form OP-161, Petroleum Products Gross Earnings Tax Return**, has been revised.

Recently, the DRS inadvertently distributed a version of **Form OP-161** with a revision date of 08/99. The 08/99 version of **Form OP-161** is effective only for quarterly filing periods between July 1, 1999, and June 30, 2000.

Form OP-161, with a revision date of 09/00, is now available and should be used for quarterly filing periods commencing on or after July 1, 2000. This revision incorporates legislative changes now in effect to the Petroleum Products Gross Earnings Tax. The correct version of **Form OP-161** may be obtained by contacting the DRS Forms Unit at (860) 297-4753 and is also available on the DRS Web site: www.drs.state.ct.us

EFFECTIVE DATE: Upon issuance.

AMENDED RETURNS: If a taxpayer already filed a **Form OP-161** with a revision date of 08/99 for the calendar quarter that ended on September 30, 2000, **and:**

- reported gross earnings on Line 6 of the return, or
- sold paraffin or microcrystalline waxes, or both, during the period ending September 30, 2000,

the taxpayer may have overpaid gross earnings tax and may need to file an amended return. To file an amended return and receive a refund or a credit, a taxpayer should use the version of **Form OP-161**, which has a revision date of 09/00, and write "Amended Return" at the top of the front page of the return.

If a taxpayer already filed a **Form OP-161** with a revision date of 08/99 for the calendar quarter that ended on September 30, 2000, but did not report gross earnings on Line 6 **and** made no sales of paraffin or microcrystalline

waxes during the quarter, the taxpayer does not need to file an amended return.

For more information, please contact the Excise/Public Services Taxes Subdivision at (860) 541-3225, Monday through Friday, between 8:00 a.m. and 5:00 p.m.

EFFECT ON OTHER DOCUMENTS: None affected.

EFFECT OF THIS DOCUMENT: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies or practices.

FOR FURTHER INFORMATION: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- 1-800-382-9463 (toll-free within Connecticut), or
- 860-297-5962 (from anywhere)

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

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.