

MOTOR VEHICLE FUELS TAX RETURN

TAX TYPE
52
DISTRIBUTOR
INSTRUCTIONS

RETURN FOR MONTH ENDED		
CT TAX REGISTRATION NUMBER		
VERIFIED	OA	FA

1. Taxpayers must file a return for each calendar month by the 25th day of the following month. For example, a Motor Vehicle Fuels 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 the above address.
4. **SEE SPECIFIC INSTRUCTIONS ON REVERSE SIDE.**

Please correct your name and address if shown incorrectly.

I declare under the penalty of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

SIGNATURE _____
TITLE _____
PHONE NO. _____ DATE _____, 19__

		Liquid Gallons <i>(Round off to the nearest gallon)</i>	
1	Opening inventory	1	
2	Gallons imported from another state (Form MVF-1A, Schedule 2)	2	
3	Gallons purchased from sources within this state (Form MVF-1A, Schedule 3)	3	
4	Gallons imported from another state direct to customers in this state (Form MVF-1A, Schedule 4)	4	
5	Gallons of additives, dyes and conditioners mixed with motor fuel and straight kerosene (sold or used) as a motor fuel (Form MVF-1A, Schedule 5)	5	
6	Total charges (Total of Lines 1 through 5)	6	
7	Closing inventory	7	
8	Total gallons to be accounted for (Line 6 less Line 7)	8	
9	Nontaxable use, sales to farmers and other distribution (Form MVF-1B, Schedule 9)	9	
10	Sales and transfers for export out of state (Form MVF-1B, Schedule 10 and 10A)	10	
11	Nontaxable sales to licensed distributors (Form MVF-1B, Schedule 11)	11	
11A	Sales of aviation gas and aviation jet fuel (Form MVF-1B, Schedule 11A)	11A	
12	Sales to U.S. Government, State of Connecticut and municipalities (Form MVF-1B, Schedule 12)	12	
13	Gain or loss from inventory variation (Show gain as "G" and deduct)	13	
14	Total nontaxable distribution (Total of Lines 9 through 13)	14	
15	Taxable sales	15	
16	Taxable sales to licensed distributors (Form MVF-1B, Schedule 16)	16	
17	Taxable use	17	
18	Total taxable distribution (Total of Lines 15, 16 and 17)	18	
19	Total gallons accounted for (Add Lines 14 and 18; the sum must equal Line 8)	19	
TAX COMPUTATION		Liquid Gallons	AMOUNT
20	Total taxable distribution (Multiply Line 18 by 32¢ per gallon)	20	\$
21	Tax paid purchases (Form MVF-1A, Schedules 2, 3, 4 and 5)	21	\$
22	Dealer sales to United States Government (Form MVF-1B, Schedule 22)	22	\$
23	Total deductions (Line 21 plus Line 22)	23	\$
24	Tax due (Line 20 less Line 23)	24	\$
25	Credit (Attach credit memo)	25	\$
26	26a) Interest _____ Plus (26b) Penalty _____ =	26	\$
27	Net amount due (Line 24, less Line 25, plus Line 26)	27	\$

SPECIFIC INSTRUCTIONS

- Lines 1 through 8 - Report purchases of all motor vehicle fuels, except diesel fuel, propane and natural gas, including opening and closing inventories. Important: Please report products such as straight kerosene, that are sold as motor vehicle fuels on Line 5.
- Line 9 - Report nontaxable sales as indicated on front page of tax return. Included in this line would be sales to any person who owns or operates a vehicle which 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 from time to time amended. Nontaxable sales must be supported by Form MVF-1B (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 Form MVF-1B, such schedules should be prepared in duplicate. Schedule 10A covering gasoline exporters should be prepared in triplicate.
- Line 11 - Report all nontaxable sales and transfers to licensed distributors and support them with Form MVF-1B.
- Line 11A - Report all sales of aviation gasoline, as well as aviation turbine jet fuel, and support them with Form MVF-1B.
- Line 12 - Report all sales to the federal government, the State of Connecticut and local municipalities supported by Form MVF-1B.
- 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 front page of tax return (Lines 15, 16 and 17) with a Form MVF-1B supporting gallons you reported on Line 16.
- Line 22 - Report all credit card sales to the federal government, state government and local municipalities at retail outlets supported by Form MVF-1B.
- Line 25 - Report any credit deducted and attach a copy of the credit memo to your return.
- Line 26 - Interest: 1% per month or fraction thereof from the due date until the date of payment. Penalty: 10% of the tax due or \$50, whichever is greater. (\$50 penalty for filing late return when no tax is due.)
- Line 27 - Amount due must be paid in full with tax return.

If you need additional information or assistance, please call the Excise/Public Services Unit at 860-541-3225 between the hours of 8:00 a.m. and 5:00 p.m.

PLEASE NOTE: Documentation of all information reported on tax returns must be preserved by the taxpayer for at least three years. Also, all taxpayers should be aware that they are liable for the motor fuel tax on **ALL** sales of motor vehicle fuels because such product is considered to have been **SOLD AND TAXABLE** when delivered or transferred to a retail or consumer location within this state intended for sale or use. This applies whether use of such product is for on-highway or off-highway purposes.