

Form AU-550

Application for Credit for Reduced Rate Petroleum Products

Name of Company Using Reduced Rate Petroleum Products			
Address	City or Town	State	ZIP Code
Name of Seller		Date of Purchase	

Reduced Rate Petroleum Products Certification

By completing this form, we certify that we have used the reduced rate petroleum products listed below, in the quantities shown. These petroleum products were purchased in Connecticut and the 5% petroleum products gross earnings tax was paid on the purchase price. We request that a credit in the amount of \$_____ be issued to the purchaser because the petroleum products were ultimately used in a reduced rate manner.

For the period July 1, 1998, to July 1, 2002, the following products are reduced rate petroleum products: Number 6 oil used exclusively by a company that is included in code classifications 2000 through 3999, inclusive, of the *Standard Industrial Classification (SIC) Manual, 1987*, or in Sector 31, 32, or 33 of the *North American Industrial Classification Systems (NAICS) United States Manual, 1997*; and Number 2 heating oil used exclusively in a vessel that is primarily engaged in interstate commerce, where the vessel qualifies for an exemption from sales and use taxes under Conn. Gen. Stat. §12-412, as amended. See **Special Notice 2000(11), Credit Procedures for Reduced Rate Petroleum Products**. Effective July 1, 2002, these products are now exempt petroleum products. As such, companies purchasing these products must use **CERT-116, Exempt Petroleum Products Certificate**.

Date of Purchase	A Type of Reduced Rate Petroleum Product	B Gallons	C Purchase Price	D Gross Earnings Tax Paid
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
		9. Total Gross Earnings Tax Paid (Total of Column D)		\$
		10. Insert Applicable Rate		X
		11. Total Amount of Credit Due (Multiply Line 9 by Line 10)		\$
<p>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.</p>				
Signature of Authorized Representative			Title	Date

Original Purchaser Endorsement (If Different Than First Seller)

To (Name of Seller): _____

Based on the information shown above, a credit in the amount of:

\$ _____ has been made to _____
(Name and Address)

We request credit in the amount of \$ _____ .

Name of Original Purchaser	Signature	Title
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