

Form O-MF3

Motor Vehicle Fuels Tax Gasohol Tax Return

RETURN FOR MONTH ENDED		
CT TAX REGISTRATION NUMBER		
VERIFIED	OA	FA

TAX TYPE 57 DISTRIBUTOR

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

(Rev. 11/03)

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 the nearest gallon)</i>	
1	Opening physical inventory (Must agree with prior month's closing inventory) ▶	1	
2	Gallons imported from sources located outside Connecticut (Attach Schedule MF-3A, Number 2) ▶	2	
3	Gallons purchased from sources located within Connecticut (Attach Schedule MF-3A, Number 3) ▶	3	
4	Gallons of ethanol, additives, dyes, and conditioners purchased or imported for blending with gasoline to be sold or used as gasohol (Attach Schedule MF-3A, Number 4) ▶	4	
5	Gallons imported direct to customers located within Connecticut (Attach Schedule MF-3A, Number 5) ▶	5	
6		6	
7	Gallons available for sale or use (Add Lines 1 through 5)	7	
8	Closing physical inventory (Include in-transit items) ▶	8	
9	Total gallons to be accounted for (Subtract Line 8 from Line 7)	9	
10	Sales and transfers out of Connecticut and sales in Connecticut for immediate export from Connecticut (Attach Schedule MF-3B, Number 10) ▶	10	
11	Nontaxable sales and transfers to licensed distributors (Attach Schedule MF-3B, Number 11) ▶	11	
11A		11A	
12	Sales to U.S. government, State of Connecticut, and Connecticut municipalities (Attach Schedule MF-3B, Number 12) ▶	12	
13	Nontaxable sales to farmers or other exempt purchasers, and nontaxable uses (Attach Schedule MF-3B, Number 13) ▶	13	
14	Gain or loss from inventory variation (Show gain as "G" and deduct) ▶	14	
15	Total nontaxable sales and uses (Add Lines 10 through 14)	15	
16	Taxable sales other than to licensed distributors ▶	16	
16A	Taxable sales to licensed distributors (Attach Schedule MF-3B, Number 16A) ▶	16A	
17	Taxable uses ▶	17	
18	Total taxable sales and uses (Add Lines 16, 16A, and 17)	18	
19	Total gallons accounted for (Add Line 15 and Line 18; the sum must equal Line 9)	19	

Tax Computation		Liquid Gallons		Amount	
20	Total taxable sales and uses (Multiply Line 18 by \$.24 per gallon)	20		20	\$ 00
21	Tax paid purchases (Attach Schedule MF-3A, Numbers 3 and 4) ▶	21		21	\$ 00
22	Dealer sales to U. S. government (Attach Schedule MF-3B, Number 22) ▶	22		22	\$ 00
23	Total Deductions (Add Line 21 and Line 22)	23		23	\$ 00
24	Tax Due (Subtract Line 23 from Line 20)	24		24	\$ 00
24A	Credit (Attach DRS credit memo)	24A		24A	\$ 00
24B	Net amount due (Subtract Line 24A from Line 24)			24B	\$ 00
24C	▶ Interest _____ .00 Plus ▶ Penalty _____ .00 =			24C	\$ 00
24D	Total amount due (Add Line 24B and Line 24C)			24D	\$ 00

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 to DRS is a fine of not more than \$5,000, or imprisonment for not more than 5 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
Paid Preparer Signature	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN

Form O-MF3 (57) Instructions

General Instructions

1. Taxpayers must file a return for each calendar month by the 25th day of the following month. 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 this return and schedules with check or money order to: Department of Revenue Services, PO Box 5031, Hartford CT 06102-5031.
4. For purposes of this return, *gasohol* means any ethanol-based gasoline that consists of a blend of gasoline and a minimum of 10% (.10) by volume of ethanol and that is commonly referred to as gasohol. *Gasohol* does not mean any gasoline containing less than 10% (.10) by volume of ethanol.
5. Rounding gallon: 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 gallon of a half gallon or more.
6. Rounding dollars: On your return, you must round off cents to the nearest whole dollar. 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.

Specific Line Instructions

Line 1 Enter in liquid gallons your opening physical inventory. The amount must agree with the prior month's closing physical inventory.

Line 2 Enter in liquid gallons all gasoline or gasohol imported from sources located outside Connecticut. Provide details on Schedule MF-3A, Number 2.

Line 3 Enter in liquid gallons all gasoline or gasohol purchased from sources located within Connecticut. Provide details on Schedule MF-3A, Number 3.

Line 4 Enter in liquid gallons all ethanol, additives, dyes, and conditioners purchased or imported for blending with gasoline to be sold or used as gasohol. Provide details on Schedule MF-3A, Number 4.

Line 5 Enter in liquid gallons all gasoline or gasohol imported from sources located outside Connecticut direct to customers located within Connecticut. Provide details on Schedule MF-3A, Number 5.

Line 8 Enter in liquid gallons your closing physical inventory.

Line 10 Enter in liquid gallons all sales and transfers out-of-state and all sales in Connecticut for immediate export from Connecticut. Provide details on Schedule MF-3B, Number 10, submitted in duplicate.

Line 11 Enter in liquid gallons all nontaxable sales and transfers to licensed distributors. Provide details on Schedule MF-3B, Number 11. For a list of licensed distributors, see *AN 2003(5), Annual List of Distributors for Motor Vehicle Fuels Tax Purposes*, along with the quarterly updates.

Line 12 Enter in liquid gallons all sales to the U.S. Government, the State of Connecticut, and Connecticut municipalities. Provide details on Schedule MF-3B, Number 12.

Line 13 Enter in liquid gallons all nontaxable sales to farmers or other exempt purchasers, and all nontaxable uses. Provide details on Schedule MF-3B, Number 13.

Line 14 Enter in liquid gallons the difference between Line 9 and Line 19.

Line 16 Enter in liquid gallons all taxable sales other than to licensed distributors.

Line 16A Enter in liquid gallons all taxable sales to licensed distributors. Provide details on Schedule MF-3B, Number 16A.

Line 17 Enter in liquid gallons all taxable uses.

Line 21 Enter in liquid gallons all tax-paid purchases of gasohol; gasoline; or ethanol, additives, dyes, and conditioners for blending with gasoline to be sold or used as gasohol that were entered on Line 3 and Line 4 of this return.

Line 22 Enter in liquid gallons all dealer sales to the U.S. Government. Provide details on Schedule MF-3B, Number 22.

Line 24C Interest: In general, interest applies to any portion of the tax not paid on or before the original due date of the return. If you do not pay the tax when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 10% (.10) of the tax paid late or \$50, which ever is greater.

Late Filing Penalty: If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Line 24D Full payment of the total amount due must accompany this return.

For Further Information

If you need additional information or assistance, please call the Excise Taxes Unit at 860-541-3224, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m.

You may obtain forms and publications at any hour, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **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** (in-state) and select Option 2 from a touch-tone phone.

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

(Note): The taxpayer must retain documentation of all information reported on tax returns for at least three years. All taxpayers should be aware that they are liable for the gasohol tax on **all** sales of gasohol because such products are considered to have been **sold and taxed** when delivered or transferred to a retail or consumer location within Connecticut intended for sale or use. This applies whether use of such products are for on-highway or off-highway purposes.