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Petroleum Company Gross Earnings Tax

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Petroleum Company Gross Earnings Tax

Sec. 12-602-1.

Repealed, May 17, 1983.

Sec. 12-602-1a. Definitions

(a) "Company" means any corporation, partnership, limited partnership, association or individual which is engaged in distributing petroleum products within this state.

(b) "Petroleum products" mean refined products made from crude petroleum and its fractionation products, through straight distillation of crude oil or through redistillation of unfinished petroleum derivatives. "Petroleum products" include acid oil; alkylates; aromatic chemicals; asphalt and asphaltic materials, liquid and solid; benzene; butadiene; coke, petroleum; fractionation products of crude petroleum; gas, refinery or still oil; gases, liquefied petroleum; gasoline; greases, lubricating; hydrocarbon fluid; jet fuels; kerosene; mineral jelly; mineral oils, natural; mineral waxes, natural; naphtha; naphthenic acids; oils, fuel, lubricating and illuminating; paraffin wax; petrolatums, non-medicinal; road materials, bituminous; road oils; solvents; and tar or residuum. This list is drawn from the Standard Industrial Classification Manual of 1972, Executive Office of the President, Office of Management and Budget, Major Group 29.

(c) "Gross earnings" mean and include gross receipts from the initial sale of petroleum products, but do not include the amount of state or federal excise taxes on gasoline or special fuel.

(d) "Initial sale of a petroleum product" means the first sale within this state by a company of a petroleum product.

(Effective May 17, 1983)

Sec. 12-602-2. Credits and deductions

(a) A company shall be allowed to deduct from its gross receipts (for the tax period covered by Form OP 219) an amount which is attributable to its initial sales of petroleum products to another company and which is included in its gross receipts for such tax period, provided —

(1) all petroleum products which such other company purchases from the company are purchased exclusively for sale or use without this state, and

(2) such other company completes Form OP 219 and submits such form to the company.

(b) A company shall be allowed a credit against the tax, provided —

(1) the company made the initial sale of a petroleum product to another company,

(2) such petroleum product was purchased by such other company for sale or use without this state,

(3) the company included in the measure of its tax liability an amount which is attributable to such initial sale to such other company, and

(4) such other company completes Form OP 218 and submits such form to the company.

(c) Forms.

(1) Form OP 218.

(2) Form OP 219.

GROSS EARNINGS
PETROLEUM TAX

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

THIS CERTIFICATION APPLIES TO PRODUCTS PURCHASED IN CONNECTICUT BUT SOLD OUT OF STATE

EXPORTING COMPANY	Name			
	(Address)	(City or Town)	(State)	(Zip)
	(Purchased from) (Name)	(Period Covering)	(State Shipped To)	

EXPORTING COMPANY'S CERTIFICATE

This will certify that we have sold the petroleum products reflected below, in the quantities shown, outside of the State of Connecticut. This product was purchased in the State of Connecticut and the 2 per cent gross earnings tax was paid on the monetary amount indicated. It is requested that payment be made in the amount of \$ _____ representing refund as stated in Section 2, item (3) in Public Act 82-157.

TYPE OF PRODUCTS	GALLONS	PURCHASE PRICE
		\$
TOTAL		\$
2% Gross Earnings Tax		\$

I declare, under the penalties of false statement that to the best of my knowledge, the above information is true, correct and complete.

Signed	Title	Date
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ORIGINAL PURCHASER ENDORSEMENT (If different from exporting company)	TO			
	This will certify that information shown above is correct. A Credit in the amount of \$ _____ has been made to _____ (Name & Address of Distributor)			
	We hereby request reimbursement in the amount reflected above.			
	Name of Original Purchaser	Signed	Title	

Take this tax credit on Line 8 of Tax Return and retain certificate for Audit purposes.

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

GROSS EARNINGS PETROLEUM TAX

GROSS EARNINGS - OUT-OF-STATE AFFIDAVIT WITH REFERENCE TO THE SALES
OF PETROLEUM PRODUCTS SOLD EXCLUSIVELY FOR SALE OR USE IN ANOTHER STATE

In accordance with the provisions of Gross Earnings Tax on Petroleum Products, the undersigned distributor certifies that the Petroleum Products purchased from

(Name and Address of Distributor)

will be resold exclusively out of state.

The following information is furnished:

(a) I intend to purchase petroleum products for exclusive sales or use in the following state:

State of _____

(b) This affidavit will be effective for one year. If I should desire to purchase petroleum products during the period the affidavit is in effect and sell within Connecticut, I shall notify the Commissioner of Revenue Services and my supplier that any privileges granted to me by this affidavit shall become null and void, and thereafter all future purchases would be subject to 2% Gross Earnings Tax.

Any violation of this affidavit by either supplier or purchaser will subject all transactions to the full extent of the tax, penalty, interest and civil penalties for false statement as provided by law.

Date _____ (Trade Name)

(Signature of Distributor)

Subscribed and sworn to before me this _____ day of _____, 19 _____.

State of _____)
County of _____) SS

(Notary Public)

Take this deduction on Line 5 of Tax Return and retain affidavit for Audit purposes.

OP-219

(Effective May 17, 1983)