



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2010(5.1)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Quarterly List of Distributors
for Motor Vehicle Fuels Tax Purposes

Purpose: This Announcement identifies persons who have become, or are no longer, licensed as motor fuels distributors by the Department of Revenue Services (DRS) since the current annual list was published.

since the current annual list and any subsequent quarterly list(s) were published. Because quarterly lists are not cumulative, it is necessary to consult the current annual list, any subsequent quarterly list(s), and the current quarterly list to determine whether a person is a licensed distributor.

Background: On or about January 31 of each year, DRS publishes an annual list of licensed motor fuels distributors on its website at www.ct.gov/DRS. DRS updates the annual list on or around April 30, July 31, and October 31 of each year by publishing on its website a quarterly list identifying the persons who have become, or are no longer, licensed distributors

Effective Date: This Announcement is effective upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-458(a)(1).

New Special Fuel Distributors: Since the last list was published, the following persons have been licensed as distributors of **diesel fuel, jet fuel, kerosene, biodiesel, propane, natural gas, or number 2 heating oil**. As of the date indicated, motor vehicle fuels tax is not payable on sales of diesel fuel, propane, natural gas, or number 2 heating oil to:

AIRGAS EAST INC	27 NORTHWESTERN DRIVE SALEM NH	03079	1/1/2010
AMEC CARTING LLC	270 MAIN AVE NORWALK CT	06851	1/1/2010
COMMERCIAL SERVICES INC	2 LOVATT ST NORWALK CT	06851	1/1/2010
MUSCO PROPANE LLC	585 WOLCOTT RTD WOLCOTT CT	06716	1/1/2010
VALLEY DISCOUNT OIL LLC	8 HALEY RIDGE RD BEACON FALLS CT	06403	1/1/2010

Former Special Fuel Distributors: Since the last list was published, the following persons are no longer licensed as distributors of **diesel fuel, jet fuel, kerosene, biodiesel, propane, natural gas, or number 2 heating oil:**

FRANK A CADWELL CORP	78 GARDEN ST FARMINGTON CT	06032	11/30/2009
NORTHWEST AIRLINES INC	2700 LONE OAK PKWY DEPT A4450 EAGAN MN	55121	12/31/2009
SMITH OIL	55 BETHANY RD BEACON FALLS CT	06403	1/31/2010
THORNTONS INC	10101 LINN STATION RD STE 200 LOUISVILLE KY	40223	12/31/2009

New Tax-Paid Motor Vehicle Fuels Distributors: Since the last list was published, no persons have been licensed as **tax-paid motor vehicle fuels** distributors only.

Former Tax-Paid Motor Vehicle Fuels Distributors: Since the last list was published, no persons have ceased to be licensed as distributors of **tax-paid motor vehicle fuels**.

New Motor Vehicle Fuels Distributors: Since the last list was published, no persons have been licensed as **motor vehicle fuels** distributors.

Former Motor Vehicle Fuels Distributors: Since the last list was published, the following persons have ceased to be licensed as distributors of **motor vehicle fuels:**

THORNTONS INC	10101 LINN STATION RD STE 200 LOUISVILLE KY	40223	12/31/2009
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New Motor Vehicle Fuels Exporters: Since the last list was published, the following persons have been licensed as exporters of **motor vehicle fuels (other than gasohol, diesel fuel, propane, and natural gas)**. As of the date indicated, motor vehicle fuels tax is not payable of sales on **motor vehicle fuels (other than gasohol, diesel fuel, propane, and natural gas)** to:

UNITED TRANSPORT OF EAST LONGMEADOW INC	305 SHAKER RD EAST LONGMEADOW MA	01028	1/1/2010
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Former Motor Vehicle Fuels Exporters: Since the last list was published, no persons have ceased to be licensed as exporters of **motor vehicle fuels**.

New Heating Oil Declaration Distributors: Since the last list was published, the following persons have been licensed as distributors of **number 2 heating oil**. As of the date indicated, motor vehicle fuels tax is not payable on sales of number 2 heating oil to:

A ALL AMERICAN FUEL OIL LLC	229 BRANFORD RD UNIT 216 NORTH BRANFORD CT	06471	3/29/2010
CHICKOS ENERGY SERVICES LLC	69 DART HILL RD MILFORD CT	06461	2/27/2010
J SERVICES LLC	640 CONNECTICUT AVE BRIDGEPORT CT	06607	2/9/2010

PREMIER ENERGY LLC	146 POWDER MILL RD COLLINSVILLE CT	06019	3/11/2010
SMITH OIL CO	55 BETHANY RD BEACON FALLS CT	06403	2/1/2010
SO LOW OIL LLC	168 WRIGHT POND RD CANTERBURY CT	06331	2/1/2010

Former Heating Oil Declaration Distributors: Since the last list was published, no persons have ceased to be licensed as distributors of **number 2 heating oil**.

New Aviation Fuel Dealers: Since the last list was published, no persons have been licensed as dealers of **aviation fuel**.

Former Aviation Fuel Dealers: Since the last list was published, no aviation fuel dealers have ceased to be licensed as dealers of **aviation fuel**.

Effect on Other Documents: Announcement 2010(5.1), *Quarterly List of Distributors for Motor Vehicle Fuels Tax Purposes*, is not cumulative and must be read in conjunction with **Announcement 2010(5), *Annual List of Distributors for Motor Vehicle Fuels Tax Purposes***.

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 on the Motor Vehicle Fuels Tax: Call the Excise Taxes Subdivision of the DRS Audit Division at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

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

Forms and Publications: Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at **www.ct.gov/TSC** to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **www.ct.gov/DRS** and select *e-alerts* from the left navigation bar.