



Department of
Taxation

Petroleum Activity Tax (PAT) Filing Deadline Reminder

This message is a reminder to all petroleum activity tax (PAT) practitioners and taxpayers that the third quarter 2015 PAT return is due November 10, 2015.

Please note:

As a reminder, beginning July 1, 2015 with this return filing, PAT taxpayers are to report and pay the PAT measured by “calculated gross receipts” instead of actual gross receipts. When filing the PAT return, gross receipts will be calculated based on the number of gallons of certain fuel sold (gasoline, propane, and motor fuel that is not gasoline or propane), multiplied by average wholesale prices posted on the Department’s website at tax.ohio.gov/PetroleumActivityTax/spotprices.aspx.

Taxpayers are required to file and pay the PAT electronically via the Ohio Business Gateway at business.ohio.gov.

Please visit our website at tax.ohio.gov or contact the Department at 1-888-722-8829 with any questions regarding the PAT.

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