



Department of
Taxation

Petroleum Activity Tax (PAT) Supplier's License Application and forms now available on tax.ohio.gov

Beginning on July 1, 2014, receipts from the sale, transfer, exchange, or other disposition of motor fuel will be excluded from the definition of gross receipts for purposes of the commercial activity tax (CAT). At that time, suppliers of motor fuel will pay the replacement PAT, which is an excise tax measured by a supplier's gross receipts from the sale, transfer, exchange, or other disposition of motor fuel in this state.

The PAT is imposed on the "supplier". A "supplier" of motor fuel is any person that meets one of the following requirements:

- Sells, transfers, or otherwise distributes motor fuel from a terminal or refinery rack to a location in this state and that point is outside of a distribution system; or
- Imports or causes the importation of motor fuel for sale, exchange, transfer, or other distribution by the person to location in this state and that point is outside of a distribution system.

The Petroleum Activity Tax Supplier's License Application is now available on the Forms page of tax.ohio.gov. The application will also be available on the Ohio Business Gateway (business.ohio.gov) by mid-February. In addition to the application form, other forms for PAT are now available on tax.ohio.gov including ones for requesting a refund, cancellation, or address change.

The Forms page of tax.ohio.gov can be viewed by clicking on the link below. Taxpayers interested in PAT forms should select "Petroleum Activity Tax" from the Tax Type drop down menu.

<http://www.tax.ohio.gov/Forms.aspx>

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