

OPMCA

Fueling*Matters*

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Petroleum Activity Tax Filing Deadline

Reminder: Q2 PAT returns due on August 10, 2021.

In early March, the Ohio Department of Taxation published the statewide average wholesale prices of gasoline, diesel and propane for first quarter of 2021.

The average prices are to be used to determine the calculated gross receipts on sales during the Petroleum Activity Tax period beginning April 1 through June 30, 2021.

The average wholesale prices should not be used to determine the calculated gross receipts for any other period.

Average Wholesale Prices - Petroleum Activity Tax Gross Receipts Period 4/1/2021 -6/30/2021

- Unleaded Regular Gasoline - $1.184
- Diesel Fuel - $1.333
- Propane - $0.651

The Q2 PAT return will due August 10, 2021.

Companies engaged in the sale of gasoline, diesel, or propane are reminded that, effective July 1, 2015, the PAT is imposed on calculated gross receipts determined by the number of gallons sold multiplied by the average wholesale price as determined by the tax commissioner.

Click here to download an overview of Ohio's complex PAT requirements compiled by OPMCA Tax Counsel Tony Ehler, Esq., of Vorys, Sater, Seymour & Pease. OPMCA members with PAT-related questions are encouraged to contact Mr. Ehler at 614.464.8282 or e-mail tlehler@vorys.com. Inquiries may also be directed to Jennifer Rhoads at 614.947.8646 x1 or by e-mail at jrhoads@opmca.org.