

GENERAL INSTRUCTIONS AND INFORMATION

IMPORTANT: Because the motor vehicle fuels rate changed during the year, you must file a separate **Form AU-724a** for the purchases you made at each motor vehicle fuel tax rate (see table below).

Your motor vehicle fuels tax refund claim on fuel purchased during the preceding calendar year must:

- (1) be filed with the Department of Revenue Services on or before the last day of May; **AND**
- (2) involve at least 200 gallons of fuel.

Please provide a telephone number where we can reach you.

In order to expedite the processing of your claim, please indicate your Connecticut tax registration number or social security number in the space provided.

You must attach the original (or a photocopy) of each numbered slip or invoice that was issued to you at the time of each purchase of fuel reported on Line 2. The slip or invoice must indicate the date of purchase, the name and address of the seller (which must be printed or rubber stamped on the slip or invoice), the name and address of the purchaser (which must be the name and address of the person or entity filing the claim for refund), the number of gallons of fuel being purchased and the price per gallon.

You must retain records that substantiate your refund claim for at least three years following the filing of the claim and make them available to the Department of Revenue Service upon request.

INSTRUCTIONS: SCHEDULE A

Indicate the date, supplier and number of gallons purchased.

INSTRUCTIONS: SCHEDULE B

Show number of pieces of each type of equipment and number of gallons used in each. Enter registration number of boat, when applicable. The school bus refund is for school buses as defined in Section 14-275 of the Connecticut General Statutes.

INSTRUCTIONS: COMPUTATION OF NET REFUND

Purchases of fuel on which a motor vehicle fuels tax refund claim is allowed are subject to Connecticut use tax at the use tax rate in effect at the time of the purchase. Use tax is calculated on the price paid per gallon less the Connecticut motor vehicle fuels tax. You must determine your Connecticut use tax liability on such purchases according to the following steps:

Note: If you claim exemption from the Connecticut use tax because the fuel was used and consumed directly in manufacturing or commercial fishing, you must send the appropriate exemption certificate with each refund claim filed.

Step 1: Divide the total amount you paid (including all taxes and charges) to purchase the fuel reported on Line 2 of this form by the total gallons reported on Line 2 of this form to compute your AVERAGE PRICE PER GALLON of fuel.

Step 2: Subtract the Connecticut motor vehicle fuels tax per gallon (from the table below) from your AVERAGE PRICE PER GALLON, to compute your NET AVERAGE PRICE PER GALLON.

Step 3: Multiply your NET AVERAGE PRICE PER GALLON by the number of gallons entered on Line 6. Multiply that amount by the use tax rate (6%) in effect at the time of purchase to compute your USE TAX DUE. Enter the USE TAX DUE on Line 9.

Table of Motor Vehicle Fuels Tax Rates			
January 1, 1998	through	June 30, 1998	36¢ per Gallon
July 1, 1998	through		32¢ per Gallon

If you need information or assistance, please call the Excise/Public Services Taxes Unit at 860-541-3225, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m.

YOUR REFUND WILL BE APPLIED AGAINST ANY OUTSTANDING DEPARTMENT OF REVENUE SERVICES TAX LIABILITY.