

**STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
MOTOR FUEL SECTION**
25 Sigourney Street, Hartford CT 06106-5032

MOTOR VEHICLE FUELS TAX
(OFF HIGHWAY USE)

DIESEL

CLAIM FOR REFUND

INSTRUCTIONS

1. See reverse side for general instructions and information.
2. Mail original to the Department of Revenue Services at the above address.
3. **REFUND CLAIMS MUST BE FILED BY MAY 31, 1999** for purchases made during calendar year 1998.

CT Tax Registration Number / Social Security Number		Telephone Number ()		FOR DEPARTMENT USE ONLY		Audit Number		
Name of Claimant <i>(Please type or print)</i>				Claim Number				
Number and Street				Refund Gallons				
City or Town		State	ZIP+4	Refund Tax \$				
Type of Business		Location of Records <i>(if different from above)</i>		Less Use Tax \$				
Prior Claim Filed for Period Ending / /		Period of Claim From To		Net Refund Tax \$		Reviewed By Date		
				Approved By Date				
Schedule A STATEMENT OF MOTOR FUEL PURCHASES (attach receipts)	Month	Purchased From	Number of Diesel Gallons	Month	Purchased From	Number of Diesel Gallons		
Schedule B STATEMENT OF NON-TAXABLE USE <i>(Show number of pieces of each type of equipment and number of gallons used in each)</i>	Qty	Type of Equipment	Gallons	Qty	Type of Equipment	Gallons		
		Backhoes			Power Shovels			
		Bulldozers			Pumping Units			
		Carburetor-Engine Tests			Rail - Baggage Trucks			
		Cement-Mixer Units			Refrigerator Units			
		Compressors			Road Rollers			
		Cranes			Road Scrapers			
		Fork Lifts, Hoists			School Buses (See Sch. B Instructions)			
		Heating Units			Tow Motors			
		Loaders			Unregistered Vehicles (Attach list)			
		Lighting Units			Welders			
		Motor Boats - Reg. Number			Well Drilling Units			
	Municipal Vehicles							
	Power Saws - Mowers			TOTAL <i>(Minimum of 200 gallons)</i>				
C O M P U T A T I O N	1. Opening inventory - (gallons)							
	2. Purchases - (gallons) (Schedule A)							
	3. Total (Add Line 1 and Line 2)							
	4. Closing inventory - (gallons)							
	5. Motor fuel used (gallons) (Subtract Line 4 from Line 3)							
	6. Nontaxable use (gallons) (Schedule B)							
	7. Taxable use (gallons) (Subtract Line 6 from Line 5)							
	8. Gross refund (Multiply Line 6 by 18¢ per gallon)							
	9. Use tax due (See Computation of Net Refund Instructions on reverse side)							
	10. Net refund (Subtract Line 9 from Line 8)							
I DECLARE UNDER THE PENALTIES OF FALSE STATEMENT THAT I HAVE EXAMINED THIS CLAIM AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, COMPLETE AND CORRECT.								
Signature			Title			Date		
Print Name								

GENERAL INSTRUCTIONS AND INFORMATION

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 Services 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 diesel fuel 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 diesel fuel tax per gallon 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.

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.