

(Rev. 06/00)

INSTRUCTIONS

1. For additional instructions and information see reverse side.
2. Mail original to the Department of Revenue Services at the above address.
3. **REFUND CLAIMS MUST BE FILED BY MAY 31, 2001**, for motor vehicle fuel used during calendar year 2000.

CT Tax Registration Number / Social Security Number		Telephone Number ()		FOR DEPARTMENT USE ONLY		Audit Number	
Name of Claimant (<i>Type or print</i>)				Claim Number			
Number and Street				Refund Gallons			
City or Town				Refund Tax \$			
State		ZIP+4		Less Use Tax \$			
Type of Business			Location of Records (<i>if different from above</i>)			Net Refund Tax \$	
Prior Claim Filed for Period Ending / /		Period of Claim From		Reviewed By		Date	
		To		Approved By		Date	

Schedule A	Date	Name of Supplier	Number of Gasoline Gallons	Date	Name of Supplier	Number of Gasoline Gallons
	STATEMENT OF MOTOR VEHICLE FUEL PURCHASES (attach receipts)					

Schedule B	Qty.	Type of Equipment	Gallons	Qty.	Type of Equipment	Gallons
	STATEMENT OF NON-TAXABLE USE <i>(Show number of pieces of each type of equipment and number of gallons used in each)</i>		Backhoes			Power Saws - Mowers
		Bulldozers			Power Shovels	
		Carburetor - Engine Tests			Pumping Units	
		Cement - Mixer Units			Rail - Baggage Trucks	
		Compressors			Refrigerator Units	
		Cranes			Road Rollers	
		Fork Lifts and Hoists			Road Scrapers	
		Heating Units			School Buses (See Sch. B Instructions)	
		Loaders			Tow Motors	
		Lighting Units			Unregistered Vehicles (Attach list)	
	Motor Boats - Registration Number(s)			Welders		
	Government Vehicles (See Instructions)			Well Drilling Units		
				TOTAL (<i>Minimum of 200 gallons</i>)		

COMPUTATION	1. Opening inventory - (gallons)	
	2. Purchases - (gallons) (Schedule A)	
	3. Total (gallons) (Add Line 1 and Line 2)	
	4. Closing inventory - (gallons)	
	5. Motor vehicle 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 appropriate rate per gallon. See rate table on reverse side.)	\$
	9. Use tax due (See Instructions for Computation of Use Tax on reverse side)	\$
	10. Net refund (Subtract Line 9 from Line 8)	\$

I declare under the penalty of false statement that I have examined this claim, **Form AU-724a**, and, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Signature	Title	Date
Print Name		

Instructions

Use Form AU-724a to file a refund claim for motor vehicle fuel:

- a. Used by the United States, the State of Connecticut or a municipality of the State of Connecticut;
- b. Used in any school bus, as defined in §14-275 of the Connecticut General Statutes; or
- c. Used for off highway use.

Your motor vehicle fuels tax refund claim for motor vehicle fuel used during calendar year 2000 must:

1. Be filed with the Department of Revenue Services on or before May 31, 2001; **AND**
2. Include at least 200 gallons of fuel eligible for tax refund.

Be sure to provide a telephone number where you can be contacted.

You must indicate your Connecticut tax registration number or Social Security Number in the space provided.

For all purchases reported on Line 2, you must attach a copy of each numbered slip or invoice that was issued at the time of the purchase. The slip or invoice may be the original or a photocopy and must show the:

- Date of purchase;
- Name and address of the seller (which must be printed or rubber stamped on the slip or invoice);
- Name and address of the purchaser (which must be the name and address of the person or entity filing the claim for refund);
- Number of gallons of motor vehicle fuel purchased;
- Price per gallon; and
- Total amount paid.

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.

Schedule A Instructions

Indicate the date of purchase, the name of the supplier and number of gasoline gallons purchased.

Schedule B Instructions

1. Enter the quantity of each type of equipment and the total number of gallons used in each.
2. Enter a registration number for all motor boats you list.
3. The school bus refund is for school buses, as defined in §14-275 of the Connecticut General Statutes.

Instructions for Computation of Use Tax

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 rate. You must determine your Connecticut use tax liability on such purchases according to the following steps:

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 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 of 6% (.06) to compute your **USE TAX DUE**. Enter the **USE TAX DUE** on Line 9.

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.

Table of Motor Vehicle Fuels Tax Refund Rates for Gasoline

January 1, 2000	through	June 30, 2000	32¢ per Gallon
July 1, 2000	through		25¢ per Gallon

Note: You must file a Form AU-724a for each motor vehicle fuels tax refund claim for motor vehicle fuel subject to tax at the rate in effect between January 1, 2000, and June 30, 2000, and a Form AU-724a for each motor vehicle fuels tax refund claim for motor vehicle fuel subject to tax at the rate in effect on or after July 1, 2000.

Additional Information

If you need additional 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. Forms may also be downloaded from our Web site at: www.drs.state.ct.us

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