

Instructions

Use **Form AU-724b** to file a motor vehicle fuels tax refund claim for diesel 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 Conn. Gen. Stat. §14-275; or
- c. Used for off highway use.

Your motor vehicle fuels tax refund claim for diesel fuel used during calendar year 2001 must:

1. Be filed with DRS on or before May 31, 2002; **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 diesel fuel being 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 DRS upon request.

Schedule A Instructions

Indicate the date of purchase, the name of the supplier and number of diesel 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 any school bus, as defined in Conn. Gen. Stat. §14-275.

Instructions for Computation of Use Tax

Purchases of diesel 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 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 diesel 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 rate (18¢ (.18) 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.

Additional Information

If you need additional information or assistance, please call the Excise/Public Services Taxes Subdivision 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 DRS tax liability.