

Form AU-724a

Motor Vehicle Fuels Tax Refund Claim

Gasoline

Off Highway, Governmental, & School Bus Use

Instructions

(Rev. 11/02)

1. For instructions and additional information see reverse side.
2. Mail original to the Department of Revenue Services (DRS) at the above address.
3. **Refund claims must be filed by May 31, 2003**, for gasoline used during calendar year 2002.

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

Schedule A	Date	Name of Supplier	Number of Gasoline Gallons	Date	Name of Supplier	Number of Gasoline Gallons
Statement of Gasoline Purchases (Attach receipts)						

Schedule B	Qty.	Type of Equipment	Gallons	Qty.	Type of Equipment	Gallons
Statement of Non-taxable Use (List the number of pieces of each type of equipment and the number of gallons used in each.)		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 (Minimum of 200 gallons)		

C o m p u t a t i o n	1. Opening inventory - (gallons)	
	2. Purchases - (gallons) (Schedule A)	
	3. Total (gallons) (Add Line 1 and Line 2)	
	4. Closing inventory - (gallons)	
	5. Gasoline 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 25¢ (.25) per gallon)	\$
	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 penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than 5 years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature	Title	Date
Print Name		

Instructions

Use **Form AU-724a** to file a motor vehicle fuels tax refund claim for gasoline:

- 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 gasoline used during calendar year 2002 must:

1. Be filed with DRS on or before May 31, 2003; **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 gasoline 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, name of the supplier, and number of gasoline gallons purchased.

Schedule B Instructions

1. Enter the quantity of each type of equipment and 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 gasoline, 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 gasoline 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 rate (25¢ (.25) 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, 8:00 a.m. to 5:00 p.m. Forms may be downloaded from our Web site at: **www.drs.state.ct.us**

Your refund will be applied against any outstanding DRS tax liability.