

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 2003 must:

1. Be filed with DRS on or before May 31, 2004; **and**
2. Involve 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 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;
- Total amount paid; **and**
- If payment is made within a discounted period, provide proof of amount paid.

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

Mail the completed refund application to:
Department of Revenue Services
State of Connecticut
Excise Taxes Unit
25 Sigourney Street
Hartford CT 06106-5032

Schedule A Instructions

Indicate the date of purchase, name of the supplier, and number of gallons of diesel purchased. Round the total line to the nearest whole gallon.

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.
4. Total gallons, rounding to the nearest whole gallon. Enter zero if less than 200 gallons.

Schedule C Instructions

Purchases of diesel fuel on which a motor vehicle fuels tax refund claim is allowed are subject to Connecticut use tax at the 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 by completing Schedule C.

You must round off cents to the nearest whole dollar on your motor vehicle fuels tax refund claim. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the total to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

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 Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m. Forms may be downloaded from our Web site at **www.ct.gov/DRS**

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