

Instructions

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2005 must:

1. Be filed with the Department of Revenue Services (DRS) on or before May 31, 2006; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

The appropriate fuel type and claim type box must be marked on the front of this form in order to process this claim. You must file a separate **Form AU-736, Motor Vehicle Fuels Tax Refund Claim**, for each motor vehicle fuel type and claim type.

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 of fuel listed, 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:

- 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 fuel 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.

Motor bus companies must attach a copy of their certificate of public convenience and necessity issued under Chapter 244 of the Connecticut General Statutes with each claim filed.

Taxicab operators must attach a copy of their certificate of public convenience and necessity issued under Chapter 244a of the Connecticut General Statutes with each claim filed.

Livery service operators (except motor buses) must attach a copy of their permit issued under Chapter 244b of the Connecticut General Statutes with each claim filed. Livery service vehicles (except motor buses) are refunded at half the motor vehicle fuels tax rate.

Table of Motor Vehicle Fuels Tax Refund Rates for 2005 for Motor Buses

Diesel	January 1, 2005	through	December 31, 2005	26¢ per Gallon
Motor Vehicle Fuels	January 1, 2005	through	December 31, 2005	25¢ per Gallon

for Taxicabs and Livery

Diesel	January 1, 2005	through	December 31, 2005	13¢ per Gallon
Motor Vehicle Fuels	January 1, 2005	through	December 31, 2005	12.5¢ per Gallon

Note: You must file a separate **Form AU-736** for each motor vehicle fuel type and claim type.

For Line 9 Only - Rounding Off to Whole Dollars: 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.

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

Additional Information

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 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.