

Instructions

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2007 must:

1. Be filed with DRS on or before May 31, 2008; **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.

Provide a telephone number where DRS can contact you.

You must indicate your Connecticut Tax Registration Number, Federal Employer Identification Number (FEIN), or Social Security Number (SSN) 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 must attach a copy of their permit issued under Chapter 244b of the Connecticut General Statutes with each claim filed. Livery service vehicles are refunded at half the motor vehicle fuels tax rate.

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. If you do not round, DRS will disregard the cents.

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.

Line 9 - Gross refund: Use this table to calculate the proper tax refund rate based on when your purchase was made.

2007 Tax Refund Rates for Motor Buses Only

January 1, 2007, through June 30, 2007, Purchases

Diesel 26¢ per Gallon

Motor Vehicle Fuels 25¢ per Gallon

July 1, 2007, through December 31, 2007, Purchases

Diesel 37¢ per Gallon

Motor Vehicle Fuels 25¢ per Gallon

You must file a separate Form AU-736 for each fuel type and each claim type in effect between January 1, 2007, and June 30, 2007. You must also file a separate Form AU-736 for each fuel type and each claim type in effect between July 1, 2007, and December 31, 2007.

2007 Motor Vehicle Fuels Tax Refund Rates for Taxicabs and Livery Only

January 1, 2007, through June 30, 2007, Purchases

Diesel 13¢ per Gallon

Motor Vehicle Fuels 12.5¢ per Gallon

July 1, 2007, through December 31, 2007, Purchases

Diesel 18.5¢ per Gallon

Motor Vehicle Fuels 12.5¢ per Gallon

You must file a separate Form AU-736 for each fuel type and each claim type in effect between January 1, 2007, and June 30, 2007. You must also file a separate Form AU-736 for each fuel type and each claim type in effect between July 1, 2007, and December 31, 2007.

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, call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m. Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms.

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