

Form AU-738

Motor Vehicle Fuels Tax Refund Claim

Nutrition Program

You must check the appropriate fuel type box at right. Refund claims must be filed on or before May 31, 2008, for fuel used during calendar year 2007. Complete this refund claim in blue or black ink only.

▶	Received by DRS
▶	Period of Claim in Calendar Year 2007 ____/____ through ____/____
▶	Connecticut Tax Registration Number
▶	FEIN
▶	SSN
Fuel Type:	
▶ <input type="checkbox"/>	Diesel
▶ <input type="checkbox"/>	Motor Vehicle Fuels (Gasoline-Gasohol)
Claim Type:	
▶ <input type="checkbox"/>	Nutrition Program

Name of Claimant (Print)	
▶	
Telephone Number ▶ ()	
Number and Street	
▶	
City or Town	
▶	
State	ZIP+4
▶	
Type of Business	Location of Records (if different from above)

Schedule A Statement of Motor Vehicle Fuel Purchases: Receipts must be attached. Attach additional sheet(s) as necessary to provide a complete response.

Date	Name of Supplier	Gallons of Fuel	Date	Name of Supplier	Gallons of Fuel
Total Round to the nearest whole gallon.					

You must attach a copy of your contract with your local area agency on aging as evidence of your eligibility to provide Title III-C meals to senior citizens.

Schedule B Computation of Net Refund

1.	Total miles for period	▶	1.	
2.	Total fuel gallons for period: Enter the total number of fuel gallons from <i>Schedule A</i> .	▶	2.	
3.	Average miles per gallon: Divide Line 1 by Line 2 - carry to .0001.	▶	3.	
4.	Total miles in delivery vehicles that are used exclusively for the delivery of meals to senior citizens	▶	4.	
5.	Refund gallons: Divide Line 4 by Line 3.	▶	5.	
6.	Tax refund claimed: Multiply Line 5 by _____ per gallon. See <i>Refund Rates</i> on reverse.	▶	6.	\$.00

Declaration: 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 the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five 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.

Taxpayer Signature	Title	Date
Print Taxpayer Name	Telephone Number ()	Email Address
Print Preparer Name	Preparer's SSN or PTIN	Email Address

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 box must be marked on the front of this form in order to process this claim. You must file a separate **Form AU-738, Motor Vehicle Fuels Tax Refund Claim**, for each motor vehicle fuel 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 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 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.

Line 6 - Gross refund: Use this table to calculate the proper tax refund rate based on when your purchase was made.

2007 Tax Refund Rates for Nutrition Program 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-738 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-738 for each fuel type and each claim type in effect between July 1, 2007, and December 31, 2007.

You must attach a copy of your contract with your local area agency on aging as evidence of your eligibility to provide Title III-C meals to senior citizens.

Line 6 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.

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.