Department of Revenue Services
Excise Taxes Unit
25 Sigourney Street
Hartford CT 06106-5032
(Rev. 07/08)

Form AU-724
Motor Vehicle Fuels Tax Refund Claim
Off Highway, Marine, Governmental, School Bus, and Waste Hauling Use

You must check the appropriate fuel type box at right. Refund claims must be filed on or before May 31, 2009, for fuel used during calendar year 2008. Complete this refund claim in blue or black ink only.

Received by DRS ▶	
Period of Claim in Calendar Year **2008** ▶ ____/____ through ____/____	
Connecticut Tax Registration Number ▶	
Name of Claimant (Print) ▶	FEIN ▶
Telephone Number ▶ ( )	SSN ▶
Number and Street ▶	**Fuel Type:** ▶❒ Diesel ▶❒ Motor Vehicle Fuels (Gasoline-Gasohol)
City or Town ▶	**Claim Type:** ▶❒ Off Highway ▶❒ Marine ▶❒ Governmental ▶❒ School Bus ▶❒ Waste Hauling for CRRA
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.		

Schedule B Statement of Non-Taxable Use: List the number of pieces of each type of equipment and the number of gallons of fuel used in each.

Qty.	Type of Equipment	Gallons	Qty.	Type of Equipment	Gallons	Qty.	Type of Equipment	Gallons
	Backhoes			Lighting Units			Road Rollers and Scrapers	
	Bulldozers			Motor Boats-Registration Number(s)			School Buses: See Instructions	
	Carburetor - Engine Tests						Tow Motors	
	Cement - Mixer Units			Government Vehicles: See Instructions			Unregistered Vehicles: Attach list.	
	Compressors			Power Saws - Mowers			Waste Hauling for CRRA Mid-Connecticut Project	
	Cranes			Power Shovels				
	Fork Lifts and Hoists			Pumping Units			Welders	
	Heating Units			Rail - Baggage Trucks			Well Drilling Units	
	Loaders			Refrigerator Units		Total Round to the nearest whole gallon. ▶		

Schedule C Computation of Net Refund

1.	Opening inventory: Enter the gallons of fuel in inventory at beginning of claim period.	▶ 1.	
2.	Purchases: Enter the total from *Schedule A*.	▶ 2.	
3.	Total gallons available: Add Line 1 and Line 2.	▶ 3.	
4.	Closing inventory: Enter the gallons of fuel in inventory at end of claim period.	▶ 4.	
5.	Total gallons used: Subtract Line 4 from Line 3.	▶ 5.	
6.	Nontaxable use: Enter the total from *Schedule B*.	▶ 6.	
7.	Taxable use: Subtract Line 6 from Line 5.	▶ 7.	
8.	Gross refund: Multiply Line 6 by appropriate rate per gallon. See *Refund Rates* on reverse.	▶ 8.	$ .00
9.	Total amount paid: Enter total amount paid for gallons reported on *Schedule A*.	▶ 9.	$
10.	Average price per gallon: Divide Line 9 by Line 2.	▶ 10.	$
11.	Connecticut motor vehicle fuels tax rate: See *Refund Rates* on reverse.	▶ 11.	$ 0.
12.	Net average price per gallon: Subtract Line 11 from Line 10.	▶ 12.	$
13.	Amount subject to use tax: Multiply Line 12 by Line 6.	▶ 13.	$
14.	Use tax due: Multiply Line 13 by 6% (.06).	▶ 14.	$ .00
15.	Net refund: Subtract Line 14 from Line 8.	▶ 15.	$ .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

General Instructions

Use **Form AU-724**, *Motor Vehicle Fuels Tax Refund Claim*, to file a motor vehicle fuels tax refund claim for diesel or motor vehicle fuels, gasoline and gasohol:

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;
c. Used for off highway, marine; **or**
d. Waste hauling only for CRRA Mid-Connecticut Project.

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-724 for each motor vehicle fuel type and claim type.

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2008 must:

1. Be filed with DRS on or before May 31, 2009; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

Provide a telephone number where DRS can contact you.

You must indicate your Connecticut Tax Registration Number, Federal Identification Number (FEIN), or Social Security Number (SSN) in the space provided.

Schedule A Instructions

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

For all purchases reported on *Schedule A*, 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.

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

Line 8 - Gross refund: Use this table to calculate the proper tax refund rate based on when your purchase was made.

Line 14 - Use tax due calculation: Purchases of 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 the purchases by completing Lines 9 through 14 of *Schedule C.*

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.

2008 Tax Refund Rates for Off Highway and Marine Use Only

January 1, 2008, through December 31, 2008, purchases

Diesel .... 26¢ per gallon
Motor Vehicle Fuels .... 25¢ per gallon

You must file a separate Form AU-724 for each motor vehicle fuel type and each claim type.

2008 Tax Refund Rates for Governmental, School Bus and Waste Hauling Use Only

January 1, 2008, through June 30, 2008, purchases

Diesel .... 37¢ per gallon
Motor Vehicle Fuels .... 25¢ per gallon

July 1, 2008, through December 31, 2008, purchases

Diesel ....43.4¢ per gallon
Motor Vehicle Fuels .... 25¢ per gallon

You must file a separate Form AU-724 for each fuel type and each claim type in effect between January 1, 2008, and June 30, 2008. You must also file a separate Form AU-724 for each fuel type and each claim type in effect between July 1, 2008, and December 31, 2008.

Specific Line Instructions

Lines 8, 14, and 15 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.