

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

Form AU-725

Motor Vehicle Fuels Tax Refund Claim

Farm Use

Received by DRS	
Period of Claim in Calendar Year 2008	____/____ 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"/> Farm Use
Is a copy of your Farmers Tax Exemption Permit attached?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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.

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)		
Number of Storage Tanks	Meters <input type="checkbox"/> Yes <input type="checkbox"/> No	Total Capacity of Storage Tanks	Acres Under Cultivation
		Type of Farming	

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 List and identify all commercially registered vehicles owned or operated. No refund for fuel used in these vehicles. Attach additional sheets, if necessary.

Make	Year	Type	Motor Vehicle Reg. #	Make	Year	Type	Motor Vehicle Reg. #

List and identify all farm registered vehicles and farm implements for which refund is claimed. Attach additional sheets, if necessary.

Make and Type	Make and Type
Make and Type	Make and Type

Schedule C Computation of Net Refund

If a valid copy of the *Farmers Tax Exemption Permit* for the period of the claim is attached, enter 0 on Line 14 and do not complete Lines 9 through 13.

1.	Opening inventory: Enter the gallons of fuel in inventory at beginning of claim period.	▶	1.	
2.	Purchases: Enter the total from <i>Schedule A</i> .	▶	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 gallons of fuel used for farm use only.	▶	6.	
7.	Taxable use: Subtract Line 6 from Line 5.	▶	7.	
8.	Gross refund: Multiply Line 6 by appropriate rate per gallon. See <i>Refund Rates</i> on reverse.	▶	8.	\$.00
9.	Total amount paid: Enter total amount paid for gallons reported on <i>Schedule A</i> .	▶	9.	\$
10.	Average price per gallon: Divide Line 9 by Line 2.	▶	10.	\$
11.	Connecticut motor vehicle fuels tax rate: See <i>Refund Rates</i> 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

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.

The appropriate fuel type must be marked on the front of this **Form AU-725, Motor Vehicle Fuels Tax Refund Claim**, in order to process this claim. You must file a separate Form AU-725 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.

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*, 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 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. List and identify all commercially registered vehicles owned or operated. No refund for fuel used in these vehicles.
2. List and identify all farm registered vehicles and farm implements for which refund is claimed.

Schedule C Instructions

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

2008 Tax Refund Rates for Farm 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-725 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-725 for each fuel type and each claim type in effect between July 1, 2008, and December 31, 2008.

Line 14 - Use tax due calculations: 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*.

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.

You must include a copy of your current *Farmer Tax Exemption Permit*. Failure to do so will result in your refund claim being reduced by your Connecticut business use tax liability.

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.