

# Form AU-725

## Motor Vehicle Fuels Tax Refund Claim

### Farm Use

Refund claims must be filed on or before May 31, 2016, for fuel used during calendar year 2015. You must check the appropriate fuel type box at right. Complete this refund claim in blue or black ink only.

(For DRS Use Only)	
▶	
Period of claim in calendar year	<b>2015</b>
▶ $\frac{\_}{m} \frac{\_}{m} / \frac{\_}{d} \frac{\_}{d}$ through $\frac{\_}{m} \frac{\_}{m} / \frac{\_}{d} \frac{\_}{d}$	
Connecticut Tax Registration Number	
▶	
Federal Employer Identification Number (FEIN)	
▶	
Social Security Number (SSN)	
▶	
<b>Fuel type:</b>	
▶ <input type="checkbox"/> Diesel	
▶ <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol)	
<b>Claim type:</b> ▶ <input type="checkbox"/> Farm use	
Is a copy of your <i>Farmers Tax Exemption Permit</i> attached?	
▶ <input type="checkbox"/> Yes ▶ <input type="checkbox"/> No	
Number of storage tanks	Meters <input type="checkbox"/> Yes <input type="checkbox"/> No
Total capacity of storage tanks	Acres under cultivation
Type of farming	

Print name of claimant	Telephone number	Type of business
▶	▶ ( )	
Number and street	Check if change of address	
▶	<input type="checkbox"/>	
City or town	State	ZIP code
▶	▶	
Location of records if different from above		

**Schedule A - Statement of motor vehicle fuel purchases by month: Receipts must be attached. Attach additional sheet(s), if necessary.**

Month	Name of Supplier	Gallons of Fuel	Month	Name of Supplier	Gallons of Fuel
<b>Total:</b> 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

**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 number of 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 refund rate per gallon. See <i>Refund Rates</i> on reverse.	▶	8.	\$ <input style="width: 50px;" type="text"/> 00
9.	Total amount paid: Enter total amount paid for gallons reported on <i>Schedule A</i> .	▶	9.	\$ <input style="width: 50px;" type="text"/>
10.	Average price per gallon: Divide Line 9 by Line 2.	▶	10.	\$ <input style="width: 50px;" type="text"/>
11.	Connecticut motor vehicle fuels tax refund rate: See <i>Refund Rates</i> on reverse.	▶	11.	\$ <input style="width: 50px;" type="text"/> 0.
12.	Net average price per gallon: Subtract Line 11 from Line 10.	▶	12.	\$ <input style="width: 50px;" type="text"/>
13.	Amount subject to use tax: Multiply Line 12 by Line 6.	▶	13.	\$ <input style="width: 50px;" type="text"/>
14.	Use tax due: Multiply Line 13 by .0635.	▶	14.	\$ <input style="width: 50px;" type="text"/> 00
15.	Net refund: Subtract Line 14 from Line 8.	▶	15.	\$ <input style="width: 50px;" type="text"/> 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 DRS is a fine of not more than \$5,000, 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's name	Telephone number ( )	Email address
Print preparer's name	Preparer's SSN or PTIN	Email address

# Form AU-725 Instructions

## General Instructions

Complete this form in blue or black ink only.

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2015 must:

1. Be filed with Department of Revenue Services (DRS) on or before May 31, 2016; **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, in order to process this claim. You must file a separate **Form AU-725, 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.

## Schedule A Instructions

Indicate the month fuel was purchased, the supplier, and gallons purchased during the month. 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:

1. Date of purchase;
2. Name and address of the seller, which must be printed or rubber stamped on the slip or invoice;
3. Name and address of the purchaser, which must be the name and address of the person or entity filing the claim for refund;
4. Number of gallons of fuel purchased;
5. Price per gallon;
6. Total amount paid; **and**
7. If payment is made within a discounted period, provide proof of amount paid.

You must keep 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 the table to calculate the proper tax refund rate based on when your purchase was made.

**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. However, by attaching a copy of your valid Farmer Tax Exemption Permit your refund claim will not be subject to the Connecticut use tax.

### 2015 Tax Refund Rates for Farm Use Only

#### January 1, 2015, through June 30, 2015, purchases

Diesel .....54.5¢ 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, 2015, and June 30, 2015.

#### July 1, 2015, through December 31, 2015, purchases

Diesel ..... 50.3¢ per gallon

Motor vehicle fuels .....25¢ per gallon

You must also file a separate Form AU-725 for each fuel type and each claim type in effect between July 1, 2015, and December 31, 2015.

Use tax is calculated on the price paid per gallon less the Connecticut motor vehicle fuels tax refund 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 return and schedules. If you do not round, DRS will disregard the cents.

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 amount 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 a line.

## Additional Information

Mail the completed refund application to:

Department of Revenue Services  
State of Connecticut  
Excise Taxes Unit  
25 Sigourney St Ste 2  
Hartford CT 06106-5032

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

**Forms and Publications:** Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

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