

Department of Revenue Services
 State of Connecticut
 Excise Taxes Unit
 PO Box 5031
 Hartford CT 06103-1837
 AU724 0618W 01 9999



Form AU-724
Motor Vehicle Fuels Tax Refund Claim
Off Highway, Marine, Governmental, School Bus, and Waste Hauling Use
 (Rev. 06/18)

Refund claims must be filed on or before May 31, 2019, for fuel used during calendar year 2018.

You must check the appropriate fuel type box below. Complete this refund claim in blue or black ink only.

| | | | | | | |
|---|--|---|--|---------------------------------------|---|----------------------|
| Period of claim in calendar year | through | Type of business | Connecticut Tax Registration Number | | | |
| ► <input type="text"/> - <input type="text"/> - <input type="text"/> through <input type="text"/> - <input type="text"/> - <input type="text"/> | <input type="text"/> M M - D D - Y Y Y Y | <input type="text"/> | <input type="text"/> - - - - | | | |
| Name of claimant (print) | <input type="text"/> | | | | | |
| ► <input type="text"/> | <input type="text"/> | | | | | |
| Address (number and street) | <input type="text"/> | | | | | |
| ► <input type="text"/> | <input type="text"/> | | | | | |
| City or town | State | ZIP code | <input type="checkbox"/> Check here if address change. | | | |
| ► <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="checkbox"/> | | | |
| Location of records if different from above | <input type="text"/> | | | | | |
| ► <input type="text"/> | <input type="text"/> | | | | | |
| Fuel type: | ► <input type="checkbox"/> Diesel | ► <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol) | <input type="text"/> | | | |
| Claim type: | ► <input type="checkbox"/> Off highway | ► <input type="checkbox"/> Marine | ► <input type="checkbox"/> Governmental | ► <input type="checkbox"/> School bus | ► <input type="checkbox"/> Waste hauling for MIRA | <input type="text"/> |

Part 1 - Computation of Net Refund

1. Opening inventory: Enter the number of gallons of fuel in inventory at beginning of claim period. 1. ►
2. Gallons purchased: Enter the total from *Schedule A*, Total, Column 3. 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*, Total, Column 6. 6. ►
7. Taxable use: Subtract Line 6 from Line 5. 7. ►
8. Gross refund: Multiply Line 6 by appropriate refund rate per gallon. See *Refund Rates* on Page 3. 8. ► .00
9. Total amount paid: Enter total amount paid for gallons reported on *Schedule A*, Total, Column 4. 9. ► .00
10. Average price per gallon: Divide Line 9 by Line 2. 10. ►
11. Connecticut motor vehicle fuels tax refund 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. ► .00
14. **Use tax due:** Multiply Line 13 by .0635 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 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 |
| <input type="text"/> | | |
| Sign Here Keep a copy of this return for your records. | <input type="text"/> M M - D D - Y Y Y Y | |
| Print taxpayer name | Telephone number | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Paid preparer signature | Preparer address | Preparer's SSN or PTIN |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Taxpayer's email address ► <input type="text"/> | | |

Complete *Schedule A* and *Schedule B*, on Page 2 before completing *Part 1 - Computation of net refund*.



Schedule A

Statement of motor vehicle fuel purchases by month: Receipts **must** be attached. Attach additional sheet(s) as necessary to provide a complete response.

Total: Total of all amounts in Column 3 and Column 4. Enter here and on *Part 1*. Round to the nearest whole number.

Schedule B

Statement of nontaxable use: List the number of pieces of each type of equipment and the number of gallons of fuel used in each.

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
|----------|-------------------------|----------|----------|--|----------|
| Qty. | Type of Equipment | Gallons | Qty. | Type of Equipment | Gallons |
| | Backhoes | | | Government vehicles: See Instructions. | |
| | Bulldozers | | | Power saws - mowers | |
| | Cement - mixer units | | | Power shovels | |
| | Compressors | | | Pumping units | |
| | Cranes | | | Refrigerator units | |
| | Fork lifts and hoists | | | Road rollers and scrapers | |
| | Heating units | | | School buses: See instructions. | |
| | Loaders | | | Tow motors | |
| | Lighting units | | | Unregistered vehicles: Attach list. | |
| | Motor boats | | | Waste hauling for MIRA | |
| | Registration number(s): | | | Mid-Connecticut Project | |
| | | | | Well drilling units | |

Total: Total of all amounts in Columns 3 and 6. Enter here and on *Part 1*, Line 6. Round to the nearest whole gallon.

Form AU-724 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:

1. Used by the United States, the State of Connecticut, or a municipality of the State of Connecticut;
2. Used in any school bus as defined in Conn. Gen. Stat. §14-275;
3. Used for off highway, marine; **or**
4. Waste hauling only for MIRA Mid-Connecticut Project.

The appropriate fuel type and claim type box must be marked on the front of this form 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 2018 must be filed with Department of Revenue Services (DRS) on or before May 31, 2019; **and must** 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 Employer Identification Number (FEIN), or Social Security Number (SSN) in the space provided.

Mail the completed refund application **to:**

Department of Revenue Services
State of Connecticut
Excise Taxes Unit
PO Box 5031
Hartford CT 06103-1837

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

Part 1 - 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 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 refund rate. You must determine your Connecticut use tax liability on the purchases by completing *Part 1*, Lines 9 through 14.

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 to DRS.

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. 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.

Additional Information

For 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 DRS the website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

2018 Tax Refund Rates for Off Highway and Marine Use Only

January 1, 2018, through June 30, 2018, purchases

| | |
|---------------------------|-----------------|
| Diesel | .29¢ 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, 2018, and June 30, 2018.

July 1, 2018, through December 31, 2018, purchases

| | |
|---------------------------|-----------------|
| Diesel | .29¢ 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 July 1, 2018, and December 31, 2018.

2018 Tax Refund Rates for Governmental, School Bus, and Waste Hauling Use Only

January 1, 2018, through June 30, 2018, purchases

| | |
|---------------------------|-------------------|
| Diesel | .41.7¢ per gallon |
| Motor vehicle fuels | .25¢ per gallon |

You must also file a separate Form AU-724 for each fuel type and each claim type in effect between January 1, 2018, and June 30, 2018.

July 1, 2018, through December 31, 2018, purchases

| | |
|---------------------------|-------------------|
| Diesel | .43.9¢ per gallon |
| Motor vehicle fuels | .25¢ per gallon |

You must also file a separate Form AU-724 for each fuel type and each claim type in effect between July 1, 2018, and December 31, 2018.

Schedule A - Instructions

Indicate the month fuel was purchased, the supplier, gallons purchased during the month, and amount paid for purchases during the month. Round monthly gallons to the nearest whole number.

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:

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. Enter the quantity of each type of equipment and total number of gallons used in each.
2. Enter the registration number for all motor boats listed.
3. The school bus refund is for any school bus as defined in Conn. Gen. Stat. §14-275.
4. Enter the total number of gallons, rounded to the nearest whole gallon. Enter zero if less than 200 gallons.