



**Form AU-738**  
**Motor Vehicle Fuels Tax Refund Claim**  
Nutrition Program  
(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 ▶ <input type="text"/> - <input type="text"/> through <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y M M - D D - Y Y Y Y</small>		Type of business ▶ <input type="text"/>	Connecticut Tax Registration Number ▶ <input type="text"/>
Name of claimant (print) ▶ <input type="text"/>		Federal Employer Identification Number ▶ <input type="text"/>	
Address (number and street) ▶ <input type="text"/>		Social Security Number ▶ <input type="text"/>	
City or town ▶ <input type="text"/>	State ▶ <input type="text"/>	ZIP code ▶ <input type="text"/>	Check here if address change. ▶ <input type="checkbox"/>
Location of records if different from above ▶ <input type="text"/>		Telephone number ▶ <input type="text"/>	
<b>Fuel type:</b> ▶ <input type="checkbox"/> Diesel ▶ <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol)			
<b>Claim type:</b> ▶ <input type="checkbox"/> Nutrition program			

**Part 1 - Computation of Net Refund**

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

**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.**

**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.

<b>Sign Here</b>  Keep a copy of this return for your records.	Taxpayer signature ▶ <input type="text"/>	Title ▶ <input type="text"/>	Date ▶ <input type="text"/>
	Print taxpayer name ▶ <input type="text"/>	Telephone number ▶ <input type="text"/>	<small>M M - D D - Y Y Y Y</small>
	Paid preparer signature ▶ <input type="text"/>	Preparer address ▶ <input type="text"/>	Preparer's SSN or PTIN ▶ <input type="text"/>
	Taxpayer's email address ▶ <input type="text"/>		

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



Connecticut  
tax registration  
number

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.

Column 1 Month	Column 2 Name of Supplier	Column 3 Gallons of Fuel
Total: Total of all amounts in Column 3. Enter here and on Part 1, Line 2. Round to the nearest whole number.		

# Form AU-738 - 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 2018 must:

1. Be filed with Department of Revenue Services (DRS) on or before May 31, 2019; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

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-738, Motor Vehicle Fuels Tax Refund Claim**, for each motor vehicle fuel type and claim 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.

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

**Complete Schedule A before completing Part 1 - Computation of net refund.**

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

**Line 6 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

## Schedule A - Instructions

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:

1. Date of purchase;
2. Name and address of the seller, which must be printed or rubber stamped on the slip or invoice;

### 2017 Tax Refund Rates for Nutrition Program Only

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

**Diesel** .....41.7¢ 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, 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 file a separate Form AU-738 for each fuel type and each claim type in effect between July 1, 2018, and December 31, 2018.

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.

## Additional Information

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](http://www.ct.gov/DRS)** to download and print Connecticut tax forms and publications.