Form AU-724

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

Refund claims must be filed on or before May 31, 2014, for fuel used during calendar year 2013. You must check the appropriate fuel type box at right. Complete this refund claim in blue or black ink only.

### Schedule A - Statement of motor vehicle fuel purchases
Receipts must be attached. Attach additional sheet(s) as necessary to provide a complete response.

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of Supplier</th>
<th>Gallons of Fuel</th>
<th>Date</th>
<th>Name of Supplier</th>
<th>Gallons of Fuel</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: Round to the nearest whole gallon.

### 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.

<table>
<thead>
<tr>
<th>Qty.</th>
<th>Type of Equipment</th>
<th>Gallons</th>
<th>Qty.</th>
<th>Type of Equipment</th>
<th>Gallons</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Backhoes</td>
<td></td>
<td></td>
<td>Lighting units</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bulldozers</td>
<td></td>
<td></td>
<td>Motor boats - Registration number(s)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Carburetor - engine tests</td>
<td></td>
<td></td>
<td>Cement - mixer units</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cranes</td>
<td></td>
<td></td>
<td>Power saws - mowers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fork lifts and hoists</td>
<td></td>
<td></td>
<td>Power shovels</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Heating units</td>
<td></td>
<td></td>
<td>Pumping units</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Loaders</td>
<td></td>
<td></td>
<td>Rail - baggage trucks</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Refrigerator units</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: Round to the nearest whole gallon.

### Schedule C - Computation of net refund

1. Opening inventory: Enter the number of 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 refund 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 refund rate: See Refund Rates on reverse. ► 11. $ 0.
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, 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.

<table>
<thead>
<tr>
<th>Taxpayer signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Print taxpayer’s name

Telephone number ( )

Email address

Print preparer’s name

Preparer’s SSN or PTIN

Email address
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 CRRA 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 2013 must be filed with Department of Revenue Services (DRS) on or before May 31, 2014; 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.

Schedule A Instructions

Indicate the date of purchase, name of the supplier, and number of gallons of fuel purchased. Round the total number 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:

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.
4. Enter the total number of gallons, rounded to the nearest whole gallon. Enter zero if less than 200 gallons.

Schedule C Instructions

Line 8 - Gross refund: Use the table to calculate the proper tax refund rate based on 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 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 to DRS.

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. 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.

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

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.

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