



Form AU-724
Motor Vehicle Fuels Tax Refund Claim
 Off Highway, Manufacturing, Marine, Governmental,
 School Bus, and Waste Hauling Use (Rev. 12/22)

2022

Form AU-724 has been updated for 2022 and early filers of 2023. See instructions before completing this form.

Refund claims must be filed on or before May 31, 2023, for fuel used during calendar year 2022. You must check the appropriate fuel type box below. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS). Do not use staples.

Period of claim in calendar year ▶ <input type="text"/> - <input type="text"/> - <input type="text"/> through <input type="text"/> - <input type="text"/> - <input type="text"/> <small>M M - D D - Y Y Y Y M M - D D - Y Y Y Y</small> Name of claimant (print) <input type="text"/> Address (number and street) <input type="text"/> City or town <input type="text"/> State <input type="text"/> ZIP code <input type="text"/> Location of records if different from above <input type="text"/>	Type of business <input type="text"/> Connecticut Tax Registration Number ▶ <input type="text"/> Federal Employer Identification Number ▶ <input type="text"/> Social Security Number ▶ <input type="text"/> - <input type="text"/> Check here if address change. ▶ <input type="checkbox"/> Telephone number <input type="text"/> - <input type="text"/>
Fuel type: ▶ <input type="checkbox"/> Diesel ▶ <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol)	
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 ▶ <input type="checkbox"/> Manufacturing for MIRA	

Part 1 - Computation of Net Refund

1. Opening inventory: Enter the number of gallons of fuel in inventory at beginning of claim period.	1. ▶ <input type="text"/>
2. Gallons purchased: Enter the total from <i>Schedule A</i> , Total, Column 3.	2. ▶ <input type="text"/>
3. Total gallons available: Add Line 1 and Line 2.	3. ▶ <input type="text"/>
4. Closing inventory: Enter the gallons of fuel in inventory at end of claim period.	4. ▶ <input type="text"/>
5. Total gallons used: Subtract Line 4 from Line 3.	5. ▶ <input type="text"/>
6. Nontaxable use: Enter the total from <i>Schedule B</i> , Total, Column 6.	6. ▶ <input type="text"/>
6a. Gallons used in Manufacturing <input type="checkbox"/> 6a. ▶ <input type="text"/>	
7. Taxable use: Subtract Line 6 from Line 5.	7. ▶ <input type="text"/>
8. Gross refund: Multiply Line 6 by appropriate refund rate per gallon. See <i>Refund Rates</i> on Page 3.	8. ▶ <input type="text"/> .00
9. Total amount paid: Enter total amount paid for gallons reported on <i>Schedule A</i> , Total, Column 4.	9. ▶ <input type="text"/> .00
10. Average price per gallon: Divide Line 9 by Line 2.	10. ▶ <input type="text"/>
11. Connecticut motor vehicle fuels tax refund rate: See <i>Refund Rates</i> on reverse.	11. ▶ <input type="text"/> 0.
12. Net average price per gallon: Subtract Line 11 from Line 10.	12. ▶ <input type="text"/>
13. Amount subject to use tax: Multiply Line 12 by Line 6. If Manufacturing Use, subtract Line 6a from Line 6, then multiply by Line 12.	13. ▶ <input type="text"/> .00
14. Use tax due: Multiply Line 13 by 6.35% (.0635).	14. ▶ <input type="text"/> .00
15. Net refund: Subtract Line 14 from Line 8.	15. ▶ <input 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, 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.

Sign Here Keep a copy of this return for your records.	Taxpayer signature <input type="text"/>	Title <input type="text"/>	Date - - <small>M M - D D - Y Y Y Y</small>
	Print taxpayer name <input type="text"/>	Telephone number <input type="text"/>	
	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* and *Schedule B*, on Page 2 before completing *Part 1 - Computation of Net Refund*.

Visit us at portal.ct.gov/DRS for more information.



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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	Column 4 Amount Paid
Total: Total of all amounts in Column 3 and Column 4. Enter here and on Part 1. Round to the nearest whole number.			.00

Schedule B

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

Column 1 Qty.	Column 2 Type of Equipment	Column 3 Gallons	Column 4 Qty.	Column 5 Type of Equipment	Column 6 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 Registration number(s):			Waste hauling for MIRA 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

Complete this form in blue or black ink only.

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, manufacturing, marine;
4. Waste hauling only for MIRA Mid-Connecticut Project; **or**
5. Used in manufacturing with a copy of **CERT-100, Materials, Tools, and Fuel**, attached.

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, claim type, or for any rate change listed.

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2022 must be filed with DRS on or before May 31, 2023; **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
Business Tax Subdivision/Excise Tax Field Unit
PO Box 5031
Hartford CT 06102-5031

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

Part 1 - Instructions

Complete **Schedule A** and **Schedule B** before completing **Part 1 - Computation of Net Refund**.

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.

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.

Form AU-724 Instructions (Rev. 12/22)

Special Instructions for 2022

Due to the suspension of the motor vehicle fuels tax that runs from April 1, 2022, through December 31, 2022, Form AU-724 for motor vehicle fuels claims can only be filed for claim periods between January 1, 2022, and March 31, 2022.

For Early Filers of 2023

Motor vehicle fuels tax on gasoline and gasohol will be incrementally reinstated from January of 2023 through May of 2023. Beginning with January of 2023 the rate will start at 5¢ and increase an additional 5¢ each subsequent month, until it returns to the previous rate of 25¢ starting May 1, 2023. See **Special Notice 2022(6), Summary of Legislative Changes to the Motor Vehicle Fuels Tax Made During the November 2022 Special Session**.

2022 Tax Refund Rates for Off Highway, Manufacturing, and Marine Use Only	
January 1, 2022, through March 31, 2022, purchases	
Diesel	29¢ per gallon
Motor vehicle fuels	25¢ per gallon
April 1, 2022, through June 30, 2022, purchases	
Diesel	29¢ per gallon
Motor vehicle fuels	0¢ per gallon
July 1, 2022, through December 31, 2022, purchases	
Diesel	29¢ per gallon
Motor vehicle fuels	0¢ per gallon

You must also file a separate Form AU-724 for each fuel type, claim type or for any rate change listed above.

2022 Tax Refund Rates for Governmental, School Bus, and Waste Hauling Use Only	
January 1, 2022, through March 31, 2022, purchases	
Diesel	40.1¢ per gallon
Motor vehicle fuels	25¢ per gallon
April 1, 2022, through June 30, 2022, purchases	
Diesel	40.1¢ per gallon
Motor vehicle fuels	0¢ per gallon
July 1, 2022, through December 31, 2022, purchases	
Diesel	49.2¢ per gallon
Motor vehicle fuels	0¢ per gallon

You must also file a separate Form AU-724 for each fuel type, claim type or for any rate change listed above.

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.

For Further Information on the Motor Vehicle Fuels Tax

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, between 8:30 a.m. and 4:30 p.m.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.