



**Form AU-738**  
**Motor Vehicle Fuels Tax Refund Claim**  
 Nutrition Program and Ambulances (Rev. 12/22)

**2022**

Form AU-738 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"/> 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"/>	
Fuel type: ▶ <input type="checkbox"/> Diesel		▶ <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol)	
Claim type: ▶ <input type="checkbox"/> Nutrition program		▶ <input type="checkbox"/> Ambulances	

**Part 1 - Computation of Net Refund**

**Ambulances – Complete only Lines 2, 5, and 6, and Schedule A. All others, complete Lines 1 through 6, and Schedule A.**

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. Ambulances only, enter amount from Line 2.	5. ▶ <input type="text"/>
6. Tax refund claimed: Multiply Line 5 by _____ per gallon. See <i>Refund Rates</i> on Page 3.	6. ▶ <input type="text"/> .00

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



# 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 2022 must:

1. Be filed with DRS on or before May 31, 2023;
2. Involve at least 200 gallons of fuel eligible for tax refund; **and**
3. When fuel is used in an ambulance, it must be owned by a hospital, a nonprofit civic organization, or an emergency medical service organization.

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, claim type, or for any rate change listed.

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 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;
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.

## 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-738 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 Nutrition Program and Ambulances 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-738 for each fuel type, claim type or for any rate change listed above.

## 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](http://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](http://portal.ct.gov/DRS-myconneCT).