Department of Revenue Services State of Connecticut Excise Taxes Unit 25 Sigourney Street Hartford CT 06106-5032

# Form AU-724b

# Motor Vehicle Fuels Tax Refund Claim - Diesel Off Highway, Governmental, & School Bus Use

Hartford CT 06106-5032 Off Highway, Governmental, & School Bus Use
(Rev. 12/03) Refund claims must be filed on or before May 31, 2004, for diesel used during calendar year 2003

	,					, ,				3					
CT Tax Registration Number / Social Security Number Telep					phone Number					FOR DRS USE ONLY				Audit Number	
Name of Claimant (Type or print)					)					Claim Number Voucher Number					
									Refur	nd Gallons	<b>&gt;</b>				
Number and Street									Refund > \$						
City or To	wn	State	ZIP+4				Less Use Tax \$								
City of Town									Net Refund > \$						
Type of Business Local					cation of Records (if different from above)				Reviewed By				Date		
D: 0: 5: 1( D: 15 !:   D: 1 (0) :									Approved By				Date		
Prior Claim Filed for Period Ending Period of Claim From					То				This provide By				Bute		
Sched	ule A Statement of Diese		ceipts m		attached.			•					I		
Date	Name of Supp	olier	Gallons			f Diesel Date			Name of Supplier				Gallons	of Diesel	
					Total (Rou					nd to the nearest	nearest whole gallon.)				
Sched	ule B Statement of non-ta	xable use. List th	e numbe	er of pie	ces of eac	h type of	equipme	nt an	d the	number	of gallons o	f diesel use	d in each		
Qty.	Type of Equipment	Gallons	Qty.	-	Type of Ed	quipment	:	Gallons	ns	Qty.	Туре	e of Equipment		Gallons	
	Backhoes			Lightin	g Units						Road Rolle	ers			
	Bulldozers			Motor	Boats - Re	egistration N	umber(s)				Road Scrapers				
	Carburetor - Engine Tests	3								School Bus	es (See Sch. E	Instructions)			
	Cement - Mixer Units			Government Vehicles (See Instructions)							Tow Motor	s			
	Compressors	mpressors			wer Saws - Mowers						Unregistered Vehicles (Attach list)				
	Cranes			Power	Shovels	Shovels					Welders				
	Fork Lifts and Hoists			Pumpii	ng Units						Well Drilling Units				
	Heating Units	ing Units Rail			Baggage Trucks										
	Loaders			Refrige	erator Uni	ts					Total (Round Enterz	to the nearest zero if less than 2	whole gallon. 200 gallons.)		
Sched	ule C Computation of ne	et refund.													
1.	Opening inventory		Enter the gallons of Diesel in inventory at beginning of							m perioc		<b>▶</b> 1.			
2.	Purchases	Enter th	Enter the total from Schedule A									<b>&gt;</b> 2.			
3.	Total gallons available		Add Line 1 and Line 2									<b>▶</b> 3.			
4.	Closing inventory	Enter th	Enter the gallons of Diesel in inventory at end of claim									<b>▶</b> 4.			
5.	Total gallons used	Subtrac	Subtract Line 4 from Line 3												
6.	Nontaxable use	Enter th	Enter the total from Schedule B   6.												
7.	Taxable use	Subtrac	Subtract Line 6 from Line 5									<b>▶</b> 7.			
8.	Gross refund	Multiply	Multiply Line 6 by 26¢ (.26) per gallon									▶ 8.	\$		
9.	Total amount paid	Enter to	Enter total amount paid for gallons reported on Schedu							A		9.	\$		
10.	Average price per gallon	Divide L	Divide Line 9 by Line 2												
11.	Connecticut motor vehic	le fuels tax rate	tax rate								\$	.26			
12.	Net average price per ga	allon Subtrac	Subtract Line 11 from Line 10								\$				
13.	Amount subject to use to	ax Multiply	Multiply Line 12 by Line 6								\$				
14.	Use tax due	Multiply	Multiply Line 13 by 6% (.06)								\$				
15.	Net refund		t Line 1									<b>►</b> 15.	\$	.00	
it is true,	under penalty of law that I had complete, and correct. I und years, or both. The declara	lerstand the penal	ty for will	fully deli	vering a fa	lse return	to DRS	is a fi	ne o	f not more	than \$5,000	0, or impriso	onment for	r not more	
Taxpayer	Signature		Title							Date					
Paid Preparer Signature					Telephone Number				Date						
Print Preparer Name						Preparer's Address						Preparer's SSN or PTIN			

### Instructions

Use Form AU-724b to file a motor vehicle fuels tax refund claim for diesel fuel:

- Used by the United States, the State of Connecticut, or a municipality of the State of Connecticut;
- Used in any school bus, as defined in Conn. Gen. Stat. §14-275; or
- c. Used for off highway use.

Your motor vehicle fuels tax refund claim for diesel fuel used during calendar year 2003 must:

- 1. Be filed with DRS on or before May 31, 2004; and
- Involve at least 200 gallons of fuel eligible for tax refund.

Be sure to provide a telephone number where you can be contacted.

You must indicate your Connecticut tax registration number or Social Security Number in the space provided.

For all purchases reported on Line 2, 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:

- Date of purchase;
- Name and address of the seller (which must be printed or rubber stamped on the slip or invoice);
- Name and address of the purchaser (which must be the name and address of the person or entity filing the claim for refund);
- Number of gallons of diesel fuel being purchased;
- Price per gallon;
- Total amount paid; and
- If payment is made within a discounted period, provide proof of amount paid.

You must retain 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.

Mail the completed refund application to:
Department of Revenue Services
State of Connecticut
Excise Taxes Unit
25 Sigourney Street
Hartford CT 06106-5032

#### Schedule A Instructions

Indicate the date of purchase, name of the supplier, and number of gallons of diesel purchased. Round the total line to the nearest whole gallon.

## Schedule B Instructions

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

#### Schedule C Instructions

Purchases of diesel 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 rate. You must determine your Connecticut use tax liability on such purchases by completing Schedule C.

You must round off cents to the nearest whole dollar on your motor vehicle fuels tax refund claim. 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. However, if you need to add two or more amounts to compute the total to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

**Note:** 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 filed.

#### **Additional Information**

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m. Forms may be downloaded from our Web site at **www.ct.gov/DRS** 

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