



Form AU-725 Motor Vehicle Fuels Tax Refund Claim

2022

Farm Use (Rev. 12/22)

Form AU-725 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	Connecticut Tax Registration Number
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"/> Farm use		Is a copy of your Farmers Tax Exemption Permit attached? ▶ <input type="checkbox"/> Yes	

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, Total</i> , 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 gallons of fuel for farm use only.	6. ▶	<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> . See instructions.	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 Page 3.	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.	13. ▶	<input type="text"/> .00
14. Use tax, if <i>Farmer Tax Exemption Permit</i> is not attached: 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	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"/>	
	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* and *Schedule B*, on Page 2 before completing *Part 1 - Computation of Net Refund*.

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

Form AU-725 - 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; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

The appropriate fuel type must be marked on the front of this form, in order to process this claim. You must file a separate **Form AU-725, 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 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 calculations: 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. However, by attaching a copy of your valid Farmer Tax Exemption Permit your refund claim will not be subject to the Connecticut use tax.

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*.

Lines 8, 14, and 15 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

Indicate the month fuel was purchased, the supplier, and gallons purchased during the month. Round the total line 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:

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. List and identify all commercially registered vehicles owned or operated. No refund for fuel used in these vehicles.
2. List and identify all farm registered vehicles and farm implements for which refund is claimed.

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-725 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 Farm 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-725 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.

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.