



Form AU-736 Motor Vehicle Fuels Tax Refund Claim

2023

Motor Bus, Taxicab, and Livery (Rev. 06/23)

Refund claims must be filed on or before May 31, 2024, for fuel used during calendar year 2023. 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>	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"/>
Location of records if different from above <input type="text"/>		Check here if address change. ▶ <input type="checkbox"/>
		Telephone number <input type="text"/>
Fuel type: ▶ <input type="checkbox"/> Diesel ▶ <input type="checkbox"/> Alternative fuels ▶ <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol)		
Claim type: ▶ <input type="checkbox"/> Motor bus ▶ <input type="checkbox"/> Taxicab ▶ <input type="checkbox"/> Livery		

Part 1 - Computation of Net Refund. Round all gallons to the nearest whole number.

1. Total operating miles: Includes total miles traveled in and out of Connecticut by motor buses, taxicabs, or livery vehicles owned, leased, or borrowed, including charters.	1. ▶ <input type="text"/>
2. Out-of-state mileage: Enter the out-of-state mileage.	2. ▶ <input type="text"/>
3. Total miles operated on Connecticut roads: Subtract Line 2 from Line 1.	3. ▶ <input type="text"/>
4. Percent of miles traveled on Connecticut roads: Divide Line 3 by Line 1; carry to .0001.	4. ▶ <input type="text"/>
5. Total gallons of fuel used: Include actual gallons of fuel used for all purposes.	5. ▶ <input type="text"/>
6. Fuel used other than in operation of motor buses, taxicabs, or livery: Includes fuel used for cleaning, operation of non-highway equipment, and motor vehicles other than motor buses, taxicabs, or livery.	6. ▶ <input type="text"/>
7. Net operating gallons used exclusively in motor buses, taxicabs, or livery: Subtract Line 6 from Line 5.	7. ▶ <input type="text"/>
8. Gallons used to operate motor buses, taxicabs, or livery on Connecticut roads: Multiply Line 7 by Line 4.	8. ▶ <input type="text"/>
9. Tax refund claimed: Multiply Line 8 by <input type="text"/> per gallon. See <i>Refund Rates</i> on Page 3.	9. ▶ <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 <input type="text"/>
	Print taxpayer name <input type="text"/>	Telephone number <input type="text"/>	<small>M M - D D - Y Y Y Y</small>
	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*, on Page 2 before completing *Part 1 - Computation of Net Refund*.



Connecticut Tax
Registration
Number

—

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
Total: Total of all amounts in Column 3. Enter here and on Part 1, Line 5. Round to the nearest whole number.		

Motor bus companies must attach a copy of their Certificate of Public Convenience and Necessity issued under Chapter 244 of the Connecticut General Statutes with each claim filed.

Taxicab operators must attach a copy of their Certificate of Public Convenience and Necessity issued under Chapter 244a of the Connecticut General Statutes with each claim filed.

Livery service operators must attach a copy of their permit issued under Chapter 244b of the Connecticut General Statutes with each claim filed. Livery service vehicles are refunded at half the motor vehicle fuels tax rate.

Form AU-736 - 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 2023 must:

1. Be filed with DRS on or before May 31, 2024; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

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-736, 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**.

Rounding all gallons to the nearest whole number.

Line 9 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

Line 9 - Tax refund claimed: Use the table to calculate the proper tax refund rate based on when your purchase was made.

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.

Motor bus companies must attach a copy of their Certificate of Public Convenience and Necessity issued under Chapter 244 of the Connecticut General Statutes with each claim filed.

Taxicab operators must attach a copy of their Certificate of Public Convenience and Necessity issued under Chapter 244a of the Connecticut General Statutes with each claim filed.

Livery service operators must attach a copy of their permit issued under Chapter 244b of the Connecticut General Statutes with each claim filed. Livery service vehicles are refunded at half the motor vehicle fuels tax rate.

Special Instructions for 2023

Motor vehicle fuels tax on gasoline and gasohol will be incrementally reinstated from January of 2023 through May of 2023. Beginning Form AU-736 Instructions (Rev. 06/23)

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**.

2023 Tax Refund Rates for Motor Buses Only	
January 1, 2023, through January 31, 2023, purchases	
Diesel.....	49.2¢ per gallon
Motor vehicle fuels.....	.5¢ per gallon
Alternative fuels.....	26¢ per gallon
February 1, 2023, through February 28, 2023, purchases	
Diesel.....	49.2¢ per gallon
Motor vehicle fuels.....	.10¢ per gallon
Alternative fuels.....	26¢ per gallon
March 1, 2023, through March 31, 2023, purchases	
Diesel.....	49.2¢ per gallon
Motor vehicle fuels.....	.15¢ per gallon
Alternative fuels.....	26¢ per gallon
April 1, 2023, through April 30, 2023, purchases	
Diesel.....	49.2¢ per gallon
Motor vehicle fuels.....	.20¢ per gallon
Alternative fuels.....	26¢ per gallon
May 1, 2023, through June 30, 2023, purchases	
Diesel.....	49.2¢ per gallon
Motor vehicle fuels.....	.25¢ per gallon
Alternative fuels.....	26¢ per gallon
July 1, 2023, through December 31, 2023, purchases	
Diesel.....	49.2¢ per gallon
Motor vehicle fuels.....	.25¢ per gallon
Alternative fuels.....	26¢ per gallon

You must also file a separate Form AU-736 for each fuel type, claim type or for any rate change listed above.

2023 Tax Refund Rates for Taxicabs and Livery Only	
January 1, 2023, through January 31, 2023, purchases	
Diesel.....	24.6¢ per gallon
Motor vehicle fuels.....	2.5¢ per gallon
Alternative fuels.....	13¢ per gallon
February 1, 2023, through February 28, 2023, purchases	
Diesel.....	24.6¢ per gallon
Motor vehicle fuels.....	.5¢ per gallon
Alternative fuels.....	13¢ per gallon
March 1, 2023, through March 31, 2023, purchases	
Diesel.....	24.6¢ per gallon
Motor vehicle fuels.....	.75¢ per gallon
Alternative fuels.....	13¢ per gallon
April 1, 2023, through April 30, 2023, purchases	
Diesel.....	24.6¢ per gallon
Motor vehicle fuels.....	10¢ per gallon
Alternative fuels.....	13¢ per gallon
May 1, 2023, through June 30, 2023, purchases	
Diesel.....	24.6¢ per gallon
Motor vehicle fuels.....	12.5¢ per gallon
Alternative fuels.....	13¢ per gallon
July 1, 2023, through December 31, 2023, purchases	
Diesel.....	24.6¢ per gallon
Motor vehicle fuels.....	12.5¢ per gallon
Alternative fuels.....	13¢ per gallon

You must also file a separate Form AU-736 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.