



Form AU-737 Motor Vehicle Fuels Tax Refund Claim

2023

Airport Service Motor Bus (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"/>	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) ▶ <input type="checkbox"/> Alternative fuels			
Claim type: ▶ <input type="checkbox"/> Airport service motor bus			

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

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 Connecticut miles used for transportation of passengers to or from airport facilities.	4.	<input type="text"/>
5. Refund gallons: Divide Line 4 by Line 3.	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

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*.

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

Form AU-737 - 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-737, 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 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

Line 6 - 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.

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 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-737 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.