

Department of Revenue Services State of Connecticut Business Tax Subdivision/ Excise Tax Field Unit PO Box 5031 Hartford CT 06102-5031



Form AU-738 Motor Vehicle Fuels Tax Refund Claim

(Rev. 07/24)

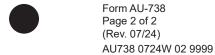


AU738 0724W 01 9999

Nutrition Program and Ambulances

	must be filed on or before May 31, 2025, for fuel use. To prevent any delay in processing your return, the					
-	of claim in calendar year through mm m - D D	Type of business		Connecticut Tax Registration Number		
	of claimant (print)	-		Federal Em	ployer Identificatio	n Number
Address	s (number and street)			Social Secu	rity Number	
City or	down	State	ZIP code	Check here	if address change	
Locatio	n of records if different from above			Telephone i	number –	
Fuel type: Claim type		ehicle fuels (gas	soline-gasohol)	Alternative fu	iels	
Part 1 - 0	Computation of Net Refund. Roures – Complete only Lines 2, 5, and 6,	•			h 6, and Sched	ule A.
1. Total m	iles for period			1. ▶		
2. Total fu	el gallons for period: Enter the total num	2. ▶				
3. Average miles per gallon: Divide Line 1 by Line 2; carry to .0001. 3. ▶						
4. Total miles in delivery vehicles used exclusively for the delivery of meals to senior citizens 4. ▶						
5. Refund	gallons: Divide Line 4 by Line 3. Ambula	ances only, en	ter amount from Line 2.	5. ▶		
6. Tax ref	und claimed: Multiply Line 5 by	per gallon. Se	ee <i>Refund Rates</i> on Page 3.	6. ▶		.00
eligibility 1	on programs – You must attach a co to provide Title III-C meals to senior	citizens.				
belief, it is true	declare under penalty of law that I have examined becomplete, and correct. I understand the penalty than five years, or both. The declaration of a paid	for willfully delive	ing a false return or document to D	RS is a fine of no	t more than \$5,000,	or imprisonmen
Sign Here	Taxpayer signature	Title		Date		
Keep a	200					
copy of this return	Print taxpayer name	Telephone no	umber - – – – – – – – – – – – – – – – – – – –	M M -	D D - Y	Y Y Y
for your records.	Paid preparer signature	Preparer add	Iress	Preparer's S	SN or PTIN	
	Taxpayer's email address					

Complete Schedule A, on Page 2 before completing Part 1 - Computation of Net Refund.





Connecticut Tax Registration Number			_	
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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 amount	ts in Column 3. Enter here and on Part 1, Line 2. Round to the nearest whole numb	er.

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 2024 must:

- 1. Be filed with DRS on or before May 31, 2025;
- 2. Involve at least 200 gallons of fuel eligible for tax refund; and
- 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.

Round all gallons to the nearest whole number.

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;
- 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;
- 4. Number of gallons of fuel purchased;
- 5. Price per gallon;
- 6. Total amount paid; and
- 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

2024 Tax Refund Rates for					
Nutrition Program and Ambulances Only					
January 1, 2024, through June 30, 2024, purchases					
Diesel	49.2¢ per gallon				
Motor vehicle fuels	25¢ per gallon				
Alternative fuels26¢ per gallor					
July 1, 2024, through December 31, 2024, purchases					
Diesel	52.4¢ per gallon				
Motor vehicle fuels25¢ per					
Alternative fuels	26¢ 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.

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**.