

# Form AU-724

## Motor Vehicle Fuels Tax Refund Claim

**Off Highway, Governmental & School Bus Use**  
 You must check the appropriate fuel type and claim type box on the right. Refund claims must be filed on or before **May 31, 2005**, for fuel used during calendar year 2004.

Fuel Type	<input type="checkbox"/> Diesel <input type="checkbox"/> Motor Vehicle Fuels (Gasoline - Gasohol)
Claim Type	<input type="checkbox"/> Off Highway <input type="checkbox"/> Governmental <input type="checkbox"/> School Bus
Period of Claim in Calendar Year	▶ ___/___ through ___/___ <b>2004</b>
CT Tax Registration Number	▶
FEIN	▶
SSN	▶
Due on or before	<b>May 31, 2005</b>
DRS use only	

Name of Claimant (Type or print)	
Telephone Number ( )	
Number and Street	
City or Town	
State	ZIP+4
Type of Business	Location of Records (if different from above)

**Schedule A** Statement of Motor Vehicle Fuel Purchases. Receipts must be attached.

Date	Name of Supplier	Gallons of Fuel	Date	Name of Supplier	Gallons of Fuel
<b>Total</b> (Round to the nearest whole gallon.)					

**Schedule B** Statement of non-taxable use. List the number of pieces of each type of equipment and the number of gallons of fuel used in each.

Qty.	Type of Equipment	Gallons	Qty.	Type of Equipment	Gallons	Qty.	Type of Equipment	Gallons
	Backhoes			Lighting Units			Road Rollers	
	Bulldozers			Motor Boats - Registration Number(s)			Road Scrapers	
	Carburetor - Engine Tests						School Buses (See Sch. B Instructions)	
	Cement - Mixer Units			Government Vehicles (See Instructions)			Tow Motors	
	Compressors			Power Saws - Mowers			Unregistered Vehicles (Attach list)	
	Cranes			Power Shovels			Welders	
	Fork Lifts and Hoists			Pumping Units			Well Drilling Units	
	Heating Units			Rail - Baggage Trucks				
	Loaders			Refrigerator Units				
<b>Total</b> (Round to the nearest whole gallon. Enter zero if less than 200 gallons.)						▶		

**Schedule C** Computation of net refund.

1.	Opening inventory	Enter the gallons of fuel in inventory at beginning of claim period	▶	1.
2.	Purchases	Enter the total from Schedule A	▶	2.
3.	Total gallons available	Add Line 1 and Line 2	▶	3.
4.	Closing inventory	Enter the gallons of fuel in inventory at end of claim period	▶	4.
5.	Total gallons used	Subtract Line 4 from Line 3	▶	5.
6.	Nontaxable use	Enter the total from Schedule B	▶	6.
7.	Taxable use	Subtract Line 6 from Line 5	▶	7.
8.	Gross refund	Multiply Line 6 by appropriate rate per gallon (See rate table on reverse side)	▶	8. \$
9.	Total amount paid	Enter total amount paid for gallons reported on Schedule A	▶	9. \$
10.	Average price per gallon	Divide Line 9 by Line 2	▶	10. \$
11.	Connecticut motor vehicle fuels tax rate (See rate table on reverse side)		▶	11. \$ .___
12.	Net average price per gallon	Subtract Line 11 from Line 10	▶	12. \$
13.	Amount subject to use tax	Multiply Line 12 by Line 6	▶	13. \$
14.	Use tax due	Multiply Line 13 by 6% (.06)	▶	14. \$ .00
15.	Net refund	Subtract Line 14 from Line 8	▶	15. \$ .00

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 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.

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-724** to file a motor vehicle fuels tax refund claim for diesel or motor vehicle fuels (gasoline - gasohol):

- 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**
- Used for off highway use.

The appropriate fuel type and claim type box must be marked on the front of this form in order to process this claim. You must file a separate Form AU-724 for each motor vehicle fuel type and claim type.

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2004 must:

- Be filed with Department of Revenue Services (DRS) on or before May 31, 2005; **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 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

### Table of Motor Vehicle Fuels Tax Refund Rates for 2004

Diesel January 1, 2004 through December 31, 2004 26¢ per Gallon

#### Motor Vehicle Fuels

January 1, 2004 through December 31, 2004 25¢ per Gallon

Note: You must file a separate Form AU-724 for each motor vehicle fuel type and each claim type.

### Schedule A Instructions

Indicate the date of purchase, name of the supplier, and number gallons of fuel 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.
- The school bus refund is for any school bus, as defined in Conn. Gen. Stat. §14-275.
- Total gallons, rounding to the nearest whole gallon. Enter zero if less than 200 gallons.

### Schedule C Instructions

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. 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.

**Rounding Off to Whole Dollars:** 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](http://www.ct.gov/DRS)

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