

Form AU-725

Motor Vehicle Fuels Tax Refund Claim

Farm Use
You must check the appropriate fuel type box on the right. Refund claims must be filed on or before May 31, 2006, for fuel used during calendar year 2005.

Fuel Type	<input type="checkbox"/> Diesel	<input type="checkbox"/> Motor Vehicle Fuels (Gasoline - Gasohol)
Claim Type	Is there a copy of Farmers Tax Exemption Permit attached?	
<input checked="" type="checkbox"/> Farm Use	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Name of Claimant (Type or print)	Period of Claim in Calendar Year ▶ <u> </u> / <u> </u> through <u> </u> / <u> </u> 2005	For DRS Use Only		Audit Number
Telephone Number ()	CT Tax Registration Number ▶	Claim Number	Voucher Number	
Number and Street	FEIN ▶	Refund Gallons		
City or Town	SSN ▶	Refund \$		
State ZIP+4	Due on or before May 31, 2006	Less Use Tax \$		
Type of Business Location of Records (if different from above)		Net Refund \$		
		Reviewed By		Date
		Approved By		Date

No. of Storage Tanks	Meters <input type="checkbox"/> Yes <input type="checkbox"/> No	Total Capacity of Storage Tanks	Acres Under Cultivation	Type of Farming
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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
Total (Round to the nearest whole gallon.)					

Schedule B List and Identify All Commercially Registered Vehicles Owned or Operated (No refund for fuel used in these vehicles.) Attach additional sheets, if necessary.

Make	Year	Type	Motor Vehicle Reg. #	Make	Year	Type	Motor Vehicle Reg. #

List and Identify All Farm Registered Vehicles and Farm Implements for Which Refund is Claimed. Attach additional sheets, if necessary.

Make and Type	Make and Type
Make and Type	Make and Type

Schedule C Computation of net refund.
If a copy of the **Farmers Tax Exemption Permit** is attached, enter 0 on Line 14, and do not complete Line 9 thru Line 13.
If a copy of the **Farmers Tax Exemption Permit** is not attached, you must complete Line 1 thru Line 15.

1.	Opening inventory	Enter the gallons of fuel in inventory at beginning of claim period.	▶	1.	
2.	Purchases	Enter the total from <i>Schedule A</i> .	▶	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 gallons of fuel for Farm Use Only.	▶	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 <i>Schedule A</i> .	▶	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

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 Department of Revenue Services (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
Print Taxpayer Name	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN

Instructions

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2005 must:

1. Be filed with the Department of Revenue Services (DRS) on or before May 31, 2006; **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 AU-725, Motor Vehicle Fuels Tax Refund Claim**, in order to process this claim. You must file a separate Form AU-725 for each motor vehicle fuel type.

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 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:

- 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 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.

Table of Motor Vehicle Fuels Tax Refund Rates for 2005

Diesel January 1, 2005 through December 31, 2005 26¢ per Gallon

Motor Vehicle Fuels

January 1, 2005 through December 31, 2005 25¢ per Gallon

Note: You must file a separate Form AU-725 for each motor vehicle fuel type and each claim type.

For Line 14 and Line 15 Only - 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.

You must include a copy of your current *Farmer Tax Exemption Permit*. Failure to do so will result in your refund claim being reduced by your Connecticut business use tax liability.

Mail the completed refund application to:
Department of Revenue Services
Excise Taxes Unit
25 Sigourney Street
Hartford CT 06106-5032

Additional Information

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m. Forms may be downloaded from our Web site at **www.ct.gov/DRS**

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