

Department of Revenue Services  
 State of Connecticut  
 Excise Taxes Unit  
 25 Sigourney St Ste 2  
 Hartford CT 06106-5032  
 (Rev. 07/10)

# Form AU-736

## Motor Vehicle Fuels Tax Refund Claim

### Motor Bus, Taxicab, and Livery

Received by Department of Revenue Services (DRS) ▶	
Period of claim in calendar year	<b>2010</b>
▶ <u>  </u> / <u>  </u> / <u>  </u> through <u>  </u> / <u>  </u> / <u>  </u>	
Connecticut Tax Registration Number ▶	
Federal Employer Identification Number (FEIN) ▶	
Social Security Number (SSN) ▶	
<b>Fuel type:</b> ▶ <input type="checkbox"/> Diesel ▶ <input type="checkbox"/> Motor vehicle fuels (gasoline-gasohol)	
<b>Claim type:</b> Copy of permit must be attached. ▶ <input type="checkbox"/> Motor bus ▶ <input type="checkbox"/> Taxicab ▶ <input type="checkbox"/> Livery	

Refund claims must be filed on or before May 31, 2011, for fuel used during calendar year 2010. You must check the appropriate fuel type box at right. Complete this refund claim in blue or black ink only.

Print name of claimant ▶	
Telephone number ▶ (    )	
Number and street ▶	
City or town ▶	
State	ZIP code
Type of business	Location of records if different from above

**Schedule A - Statement of motor vehicle fuel purchases:** Receipts must be attached. Attach additional sheet(s) as necessary to provide a complete response.

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

**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.

**Schedule B - Computation of net refund**

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.	
2.	Out-of-state mileage: Enter the out-of-state mileage.	▶	2.	
3.	Total miles operated on Connecticut roads: Subtract Line 2 from Line 1.	▶	3.	
4.	Percent of miles traveled on Connecticut roads: Divide Line 3 by Line 1; carry to .0001.	▶	4.	.
5.	Total gallons of fuel used: Include actual gallons of fuel used for all purposes.	▶	5.	
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.	
7.	Net operating gallons used exclusively in motor buses, taxicabs, or livery: Subtract Line 6 from Line 5.	▶	7.	
8.	Gallons used to operate motor buses, taxicabs, or livery on Connecticut roads: Multiply Line 7 by Line 4.	▶	8.	
9.	Tax refund claimed: Multiply Line 8 by _____ per gallon. See <i>Refund Rates</i> on reverse.	▶	9.	\$            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, 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's name	Telephone number (    )	Email address
Print preparer's name	Preparer's SSN or PTIN	Email address

# Form AU-736 Instructions

## General Instructions

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2010 must:

1. Be filed with DRS on or before May 31, 2011; **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 and claim type.

Provide a telephone number where DRS can contact you.

You must indicate your Connecticut Tax Registration Number, FEIN, or SSN in the space provided.

## 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 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.

**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.

## Schedule B Instructions

**Line 9 only - Rounding off to whole dollars:** You must round off cents to the nearest whole dollar. 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. 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.

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

### 2010 Tax Refund Rates for Motor Buses Only

January 1, 2010, through June 30, 2010, purchases

**Diesel** ..... 45.1¢ per gallon  
**Motor vehicle fuels** ..... 25¢ per gallon

July 1, 2010, through December 31, 2010, purchases

**Diesel** ..... 39.6¢ per gallon  
**Motor vehicle fuels** ..... 25¢ per gallon

You must file a separate Form AU-736 for each fuel type and each claim type in effect between January 1, 2010, and June 30, 2010. You must also file a separate Form AU-736 for each fuel type and each claim type in effect between July 1, 2010, and December 31, 2010.

### 2010 Motor Vehicle Fuels Tax Refund Rates for Taxicabs and Livery Only

January 1, 2010, through June 30, 2010, purchases

**Diesel** ..... 22.55¢ per gallon  
**Motor vehicle fuels** ..... 12.5¢ per gallon

July 1, 2010, through December 31, 2010, purchases

**Diesel** ..... 19.8¢ per gallon  
**Motor vehicle fuels** ..... 12.5¢ per gallon

You must file a separate Form AU-736 for each fuel type and each claim type in effect between January 1, 2010, and June 30, 2010. You must also file a separate Form AU-736 for each fuel type and each claim type in effect between July 1, 2010, and December 31, 2010.

## Additional Information

Mail the completed refund application to:

Department of Revenue Services  
State of Connecticut  
Excise Taxes Unit  
25 Sigourney St Ste2  
Hartford CT 06106-5032

If you need additional information or assistance, call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.

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