

USE FUEL REFUND APPLICATION

- Complete online or in black ink
- See requirements on next page
- Mail to the address above

Refund Period Beginning Date	Refund Period Ending Date	Federal EIN	Refund Account Number G -	
Business Type <input type="checkbox"/> Aggregate <input type="checkbox"/> Construction <input type="checkbox"/> Farm <input type="checkbox"/> Golf Course <input type="checkbox"/> Transportation <input type="checkbox"/> U.S. Government <input type="checkbox"/> Other Government <input type="checkbox"/> Other (explain):				
Applicant Name		Doing Business As (DBA)		
Refund Mailing Address		<input type="checkbox"/> Check if changed	City	State Zip
Business Phone ()	Contact Person Name		Contact Person Phone ()	

1. Use Fuel (Diesel) – subject to ADOR tax

ADOT Use	Refund Code	Total Gallons Claimed	Tax Rate	Amount
OD/GH	OR11		x \$0.26	
OD	PT11		x \$0.26	
OD	RE11		x \$0.26	
OD	ID11		x \$0.26	
Use Class Total			(for Schedule A line 32)	
OE/GL	OR21		x \$0.18	
OE	PT21		x \$0.18	
OE	RE21		x \$0.18	
OE	ID21		x \$0.18	
Light/Exempt Class Total			(for Schedule B line 32)	
Gross Refund Amount				
Less Tax Due ADOR (from Schedule A/B line 36) (-)				()
Section 1 Refund Amount				

2. Bulk Use Fuel

ADOT Use	Refund Code	Total Gallons Claimed	Tax Rate	Amount
BL	BFLC		x \$0.08	
BL	BFEX		x \$0.08	
Section 2 Refund Amount				

Total Refund Due (Section 1+2 Refund Amount)

I certify that the Arizona taxes have been paid on all of the gallons claimed above. The original, unaltered invoices (and supporting documents) for the gallons claimed will be maintained for three years.

Printed Name	Title	Date
Signature (must be original, wet signature)		Must be signed by the licensee or an authorized officer of the business. All other signatures require a notarized power of attorney.

ADOT Use Compliance	Reviewer	Approved <input type="checkbox"/> Yes <input type="checkbox"/> No	Approval Date	Postmark Date	
	Comments				
ADOT Use Receipts	Date Entered	Entered By	QTRFR Verified	QTRFR Verified Date	Claim Number
	Comments				

Requirements

A person or entity that is **licensed** in Arizona as a supplier, restricted distributor, IFTA carrier or a use fuel vendor has three years from the date the fuel was purchased to file the refund request.

A person or entity that is **not required to be licensed** as a supplier, restricted distributor, IFTA carrier or a use fuel vendor has six months from the date the fuel was purchased to file the refund request.

If the claim is less than \$10, only one request may be submitted for any one person or entity in a consecutive six month period.

The following documents must be submitted with this application:

- Fuel purchase invoice copies
- Bulk Fuel Inventory Reconciliation
- Fuel Refund Equipment List, 96-0161
- Summary Schedules, form #s 96-0168A, 96-0168B and/or 96-0168C

Note: IFTA Carriers must include IFTA License(s) with requests over 6 months from fuel purchase.

All invoices must contain the name and address of the vendor, tax rate, product type, delivery date, quantity of fuel, invoiced amount and a statement from the seller of the motor fuel that the motor fuel is non-dyed use fuel.

Bulk Use Fuel Inventory Reconciliation

••• This section **must be completed**, otherwise the application cannot be accepted. •••

Refund Period Beginning Date	Refund Period Ending Date
1. Beginning Physical Inventory.....	
2. Total Purchases.....	
3. Total (add lines 1 and 2)	
4. Total Dispensed	
5. Ending Book Inventory (line 3 minus line 4).....	
6. Ending Physical Inventory	

Refund Codes/Rates – Off-Highway – Use Fuel (Diesel)

Requires Arizona Department of Revenue *use tax* deduction and completion of Schedule A/B

Refund Type	Refund Code	Tax Rate	Purpose
Off-Highway/U.S. Government	OR11	26¢	Off road or U.S. government use
Power Take-Off	PT11	26¢	Fuel used for non-taxable use
Refrigeration Units	RE11	26¢	Fuel used for non-taxable use
Idle	ID11	26¢	Fuel used for non-taxable use
Off-Highway/U.S. Government	OR21	18¢	Off road or U.S. government use
Power Take-Off	PT21	18¢	Fuel used for non-taxable use
Refrigeration Units	RE21	18¢	Fuel used for non-taxable use
Idle	ID21	18¢	Fuel used for non-taxable use

Refund Codes/Rates – Bulk Purchaser

Refund Type	Refund Code	Tax Rate	Purpose
Light Class (use fuel)	BFLC	8¢	To request 8¢/gal when the tax paid on the use fuel purchased was 26¢ and was purchased in bulk, but consumed in a light class vehicle.
Exempt Use Class (use fuel)	BFEX	8¢	To request 8¢/gal when the tax paid on the use fuel purchased was 26¢ and was purchased in bulk, but consumed in an Exempt Use class.

Instructions for Schedules A and B

- Arizona use fuel (diesel) excise tax is charged at two rates requiring the creation of two schedules (Schedule A and B) to calculate the Arizona Department of Revenue (ADOR) use tax. Use Class vehicles pay 26 cents per gallon in Arizona excise tax for diesel fuel. Light Class/Exempt Class diesel vehicles pay 18 cents per gallon in Arizona excise tax for fuel.
- Schedule A applies to the use fuel purchased with 26 cents of Arizona Diesel Excise Tax included in the purchase price and Schedule B is for use fuel purchased with 18 cents of Arizona Diesel Excise Tax included in the price. (Submitted fuel invoices must be sorted by tax rate.)

Schedule A – List each purchase of use fuel (diesel) for use class vehicles for the refund period. Schedule A will calculate the state and county use tax. You will need to continue filing with the cities as applicable.

- Lines 1–26 Detail each purchase providing the purchase date, gallons purchased and amount paid for the fuel. If additional lines are needed, please attach your worksheet.
- Line 27 Record the total of gallons purchase and total amount paid listed in lines 1–26 or from your attached worksheet.
- Line 28 Divide line 27B by 27A. This calculates the average price of fuel during the refund period.
- Line 31 Deduct line 29 and 30 from line 28. This is the ADOR average price per gallon.
- Line 32 Carry forward the Use Class Gallons Claimed total from page 1, section 1.
- Line 33 Multiply line 31 times line 32. This is the total purchase dollars subject to ADOR use tax. Enter \$0.00 if you are a department or agency of the United States government.
- Line 35 Multiply line 33 by line 34. This calculates the use tax due ADOR. (Round to the nearest cent.)

Schedule B – List each purchase of use fuel (diesel) for light class/exempt class vehicles for the refund period. Schedule B will calculate the state and county use tax. You will need to continue filing with the cities as applicable.

- Lines 1–26 Detail each purchase providing the purchase date, gallons purchased and amount paid for the fuel. If additional lines are needed, please attach your worksheet.
- Line 27 Record the total of gallons purchase and total amount paid listed in lines 1–26 or from your attached worksheet.
- Line 28 Divide line 27B by 27A. This calculates the average price of fuel during the refund period.
- Line 31 Deduct line 29 and 30 from line 28. This is the ADOR average price per gallon.
- Line 32 Carry forward the Light/Exempt Class Gallons Claimed total from page 1, section 1.
- Line 33 Multiply line 31 times line 32. This is the total purchased dollars subject to ADOR Use Tax. Enter \$0.00 if you are a department or agency of the United States government.
- Line 35 Multiply line 33 by line 34, this calculates the use tax due ADOR. (Round to the nearest cent.)
- Line 36 Total the Use Tax Due ADOR from both Schedule A and B (sum line 35A + line 35B). Record the sum total here and in the Less Tax Due ADOR box on page 1, section 1.

Equipment lists, fuel invoices, and other required documents must continue to be submitted with your refund package when submitting a Use Fuel Refund Application.