



Financial Management

96-0168 R10/18 azdot.gov

Mail Drop 521M
Fuel Tax Refund Compliance Unit
PO Box 2100
Phoenix AZ 85001-2100

USE FUEL OFF HIGHWAY
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, Business Type, Applicant Name, Refund Mailing Address, Business Phone, Contact Person Name, Contact Person Phone, Email

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

Table with columns: ADOT Use, Refund Code, Total Gallons Claimed, Tax Rate, Amount. Includes sub-totals for Use Class Total and Light/Exempt Class Total, and Gross Refund Amount.

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

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

Table with columns: Refund Type, Use Fuel (26¢) Refund Code, Light/Exempt (18¢) Refund Code, Purpose. Rows include Off-Highway/U.S. Government, Power Take-Off, Refrigeration Units, Idle.

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 (Yes/No), Approval Date, Postmark Date

Comments

Claim Number

**Requirements (Off-Highway)**

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
- Fuel Refund Equipment List, 96-0161
- Summary Schedules, form #s 96-0168A and/or 96-0168B

*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.

**Schedules A and B** (instructions on next page)  
Arizona Department of Revenue (ADOR) Use Tax Calculation

**Schedule A – Use Class**  
Use Fuel (Diesel) Purchases

**Schedule B – Light/Exempt Class**  
Use Fuel (Diesel) Purchases

Purchase Date	Gallons Purchased	Amount Paid	Line #	Purchase Date	Gallons Purchased	Amount Paid
			1			
			2			
			3			
			4			
			5			
			6			
			7			
			8			
			9			
			10			
			11			
			12			
			13			
			14			
			15			
			16			
<b>Totals</b>	A1	A2	17	<b>Totals</b>	B1	B2
Avg Price Per Gallon (17A2 ÷ 17A1)			18	Avg Price Per Gallon (17B1 ÷ 17B2)		
Federal Excise Tax			19	Federal Excise Tax		
Arizona Excise Tax			20	Arizona Excise Tax		
ADOR Avg Price Per Gallon			21	ADOR Avg Price Per Gallon		
Use Class Gallons Refunded (from page 1, section 1)			22	Light/Exempt Class Gallons Refunded (from page 1, section 1)		
Purchases Subject to ADOR Use Tax			23	Purchases Subject to ADOR Use Tax		
ADOR Use Tax Rate			24	ADOR Use Tax Rate		
Tax Due ADOR	A		25	Tax Due ADOR	B	

Amount calculated does not include city use tax.

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**Total Tax Due ADOR (25A + 25B)**

## Instructions for Schedules A and B (Off-Highway)

- 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 1–16 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 17 Record the total of gallons purchase and total amount paid listed in lines 1–16 or from your attached worksheet.
- Line 18 Divide line 17B by 17A. This calculates the average price of fuel during the refund period.
- Line 21 Deduct line 19 and 20 from line 18. This is the ADOR average price per gallon.
- Line 22 Carry forward the Use Class Gallons Claimed total from page 1, section 1.
- Line 23 Multiply line 21 times line 22. 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 25 Multiply line 23 by line 24. 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 1–16 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 17 Record the total of gallons purchase and total amount paid listed in lines 1–16 or from your attached worksheet.
- Line 18 Divide line 17B by 17A. This calculates the average price of fuel during the refund period.
- Line 21 Deduct line 19 and 20 from line 18. This is the ADOR average price per gallon.
- Line 22 Carry forward the Light/Exempt Class Gallons Claimed total from page 1, section 1.
- Line 23 Multiply line 21 times line 22. 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 25 Multiply line 23 by line 24, this calculates the use tax due ADOR. (Round to the nearest cent.)
- Line 26 Total the Use Tax Due ADOR from both Schedule A and B (sum line 25A + line 25B). 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.