

**ARIZONA DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION
1801 W. JEFFERSON, P.O. BOX 2100, MAIL DROP 523M
PHOENIX, ARIZONA 85001-3289 / PHONE (602) 255-7507**

CLAIM FOR REFUND OF AVIATION OR MOTOR VEHICLE FUEL TAX - (USER'S)

70-7610 R3/93

NAME OF CLAIMANT			
ADDRESS			
CITY	STATE	ZIP	PHONE ()
LOCATION OF MAIN EQUIPMENT YARD (i.e. - street address, city, state, zip)			
OFF-HWY GALLONS CLAIMED	GAS TAX RATE *	REFUND AMOUNT (1)	TOTAL REFUND AMOUNT (1) + (2)
AVIATION GALLONS CLAIMED	GAS TAX RATE **	REFUND AMOUNT (2)	

PERIOD COVERED BY THIS CLAIM	
FROM - mm/dd/yy	TO - mm/dd/yy

**RATES LISTED BELOW ARE
SUBJECT TO CHANGE**

GAS TAX RATES

FUEL TYPE	PURPOSE	RATE
AVIATION**	AGRICULTURE	.05
AVIATION**	BUS/REC	.NONE
MVF**	AGRICULTURE	.18
MVF**	BUS/REC	.13
MVF*	OFF-HWY	.18

AIRPLANE OWNERS **

WHAT PURPOSE IS PLANE USED FOR?

- BUSINESS / RECREATION
AGRICULTURE

FUEL TYPE USED IN PLANE?

- AVIATION FUEL
MOTOR VEHICLE FUEL (MVF)

CHECK BOX
BELOW

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

The undersigned (print or type name), _____, deposes and says under penalties of perjury and complies in all respect with the provisions of A.R.S. 28-1520 relating to refunds:

- That attached hereto are the original copies of invoices issued to the undersigned for fuel purchased-all of which, has been used off the highway.
- That at the time of purchasing the fuel represented by the attached invoices, the undersigned claimed that he would be entitled to a refund.
- That the true and correct number of gallons of fuel purchased at the time the invoice was issued is shown on each invoice attached hereto.
- That at the time of the delivery of the fuel, the original invoices which are attached hereto were delivered to the undersigned, and have not been altered in any way.
- That invoices attached hereto are signed either by myself or my agent, that my agent is not an employee or agent of seller, and that none of the fuel claimed has been used in motor vehicles on the highways of Arizona or in watercraft, that the signature of the undersigned as it appears upon the original invoice attached hereto is the genuine signature of the undersigned or his agent.
- That the purchase price paid the seller for the gasoline which is claimed, included the Arizona State Tax.

DO NOT USE SPACE BELOW - FOR MVD USE ONLY			
AVIATION (RATE)	OFF - HWY (RATE)		WARRANT #
			CLAIM #
AVIATION (GAL)	OFF - HWY (GAL)		CHECKED/INPUT BY:
TOTAL GALLONS			APPROVED BY:
TOTAL DOLLARS			

SIGNATURE OF CLAIMANT / AGENT
OFFICIAL TITLE
DATE

If you have any questions about this form or the refund claim process, please contact the Motor Vehicle Division at (602) 255-7507.

INSTRUCTIONS - - - READ CAREFULLY

SECTION 28-1521 A.R.S. PROVIDES THAT:

When the buyer claims the tax is refundable, the seller shall prepare an invoice and shall give the original of the invoices to the purchaser at the time of sale, and shall mail the duplicate to the Motor Vehicle Division not later than Tuesday of the week next succeeding the sale.

A person who violates any provision of this section, in addition to other penalties prescribed by Law, shall not be allowed any refund on motor vehicle fuel or aviation fuel purchased during the six months succeeding the date the Assistant Director advises such person by mail of his discovery of the offense.

Any person whose right to refund is suspended may institute an action in the Superior Court of Maricopa County to set aside the suspension.

SECTION 28-1526 A.R.S., PROVIDES THAT:

A person who knowingly makes or aids or assists any other person in making a false statement in connection with an application for refund of tax, or who knowingly collects or attempts to collect or causes to be repaid to him or to any person either directly or indirectly, any refund of the tax without being entitled thereto, shall be punished by a fine of not more than \$1,000.00, by imprisonment in the county jail for a maximum of six months, or both.

ALL CLAIMS FOR REFUND OF MOTOR VEHICLE FUEL OR AVIATION FUEL TAX, MUST BE FILED IN THE OFFICE OF THE MOTOR VEHICLE DIVISION WITHIN TWELVE MONTHS AFTER THE FUEL WAS PURCHASED.

NO MORE THAN ONE CLAIM FOR REFUND OF MOTOR VEHICLE FUEL OR AVIATION FUEL TAXES SHALL BE HONORED FOR ANY ONE PERSON IN A TWELVE MONTH PERIOD, IF THE TOTAL ALLOWABLE GALLONAGE INCLUDED IN THE CLAIM IS LESS THAN TWO HUNDRED GALLONS.

INVOICES: CHECK ITEMS BELOW CAREFULLY BEFORE SUBMITTING CLAIM.

INVOICES MUST BE MADE ON CERTIFIED INVOICE FORM. (NON-HIGHWAY FORM 70-7604, AVIATION FORM 70-7605.)

THEY MUST BE UNALTERED, ORIGINALS, DATED WITHIN 12 MONTHS OF FILING DATE AND AVIATION INVOICES MUST INCLUDE AIRCRAFT REGISTRATION NUMBERS.

DUPLICATES OF THE ORIGINAL INVOICES MUST BE FILED BY THE SELLER IN THE MOTOR VEHICLE DIVISION NOT LATER THAN TUESDAY OF THE NEXT WEEK SUCCEEDING SALE.

FORM ADOT 70-4302 COVERING LIST OF EQUIPMENT ON WHICH REFUND IS CLAIMED MUST BE FILED WITH INITIAL CLAIM.

FOR ADDITIONS TO OR DELETIONS FROM EQUIPMENT CARD

A=ADD D=DEL C=CHG	EQUIPMENT (MAKE, MODEL, YEAR)	AIRCRAFT REGISTRATION #	EQUIPMENT SERIAL #	FUEL TANK CAPACITY (GALLONS)*

* Round to the nearest whole gallon. (NO TENTHS)