

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

CLAIM FOR REFUND OF USE FUEL TAX

NAME OF CLAIMANT _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____ PHONE _____

LOCATION OF MAIN EQUIPMENT YARD _____

GALLONS CLAIMED	TAX RATE	REFUND AMOUNT
_____	_____	_____

EQUIPMENT IN WHICH USE FUEL WAS USED:

EQUIPMENT (MAKE, MODEL, YEAR)	EQUIPMENT SERIAL #	FUEL TANK CAPACITY
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Round to the nearest whole gallon. (NO TENTHS)

The undersigned (print or type name) _____, deposes and says under penalties of perjury and complies in all respects with the provisions of A.R.S. 28-1572 relating to refunds:

1. 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.
2. That at the time of purchasing the fuel represented by the attached invoices, the undersigned claimed that he would be entitled to a refund.
3. 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.
4. That at the time of delivery of the fuel the original invoices, which are attached hereto, were delivered to the undersigned, and have not been altered in any way.
5. 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.
6. That the purchase price paid the seller for the USE FUEL which is claimed included the Arizona State Tax.

DO NOT USE SPACE BELOW - FOR MVD USE ONLY	
WARRANT # _____	
CLAIM # _____	
TOTAL GALS. _____	TOTAL \$ _____
APPROVED BY: _____	INPUT BY: _____

SIGNATURE OF CLAIMANT/AGENT _____

OFFICIAL
TITLE _____

DATE: _____

INSTRUCTIONS - - - READ CAREFULLY

"LIQUID USE FUEL" means all liquid fuels, including diesel and kerosene, that are used or suitable for use to propel vehicles, except liquid fuels (gasoline) that are subject to the tax imposed by Article 1 of this Chapter.

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. The invoice must clearly show that the liquid use fuel tax was paid and indicate the number of gallons and the amount of tax paid.

A person who violates any provision of this section, in addition to other penalties prescribed by law, shall not be allowed any refund on liquid use 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 refunds 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.

Each claimant shall make and retain for a period of not less than three years such records as may be prescribed and in the manner required by the Director as are reasonably necessary to substantiate reports for claims of refunds. The Director or his agents may examine the books, papers, records, and equipment of any person requesting refunds to determine whether refund requests are properly reported.

All claims for refund of LIQUID USE 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 LIQUID USE FUEL TAX 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.

NOTICE

If you have a Use Fuel or IFTA Tax Account with the Department, you can not use this form. In order to claim your refund, you must fill out your Use Fuel or IFTA Tax Report and claim the refund on the report. If you have any questions concerning this, please contact the Account Analysis Unit at (602) 255-7291.