



DIESEL FUEL TAX REFUND APPLICATION

DEPARTMENT OF MOTOR VEHICLES
Agency of Transportation

120 State St
Montpelier, Vermont 05603-0001
(voice) 802.828.2070
dmv.vermont.gov

Drivers License # /Account # _____ FEIN/IFTA ACCT # _____

Name: _____

Address: _____
Street/PO Box City State Zip

I am applying for a refund of the Vermont Diesel Fuel Tax/MFTIA Fee paid. Diesel Fuel was used for the category indicated below, if more than one category indicate number of gallons per category. **(FUEL INVOICES MUST BE INCLUDED FOR CATEGORIES a thru e)**

a) For Official Purposes by State, Municipal, Fire Districts, School Districts & other vehicles owned, leased, or contracted for other than single trip use by a government entity. _____gals

b) Uses for Agricultural Purposes **NOT** conducted on the highways of this state. _____gals

c) Uses by any vehicle registered as a farm truck. _____gals

Indicate Plate #'s: _____

d) Uses by any vehicle off the highways of the state. _____gals

Specify Use: _____

e) Non-Profit Public Transit system as defined in 24 V.S.A. § 5088(3). *(see reverse) _____gals

f) Uses by IFTA vehicles allowed as non-taxable for non-propulsion (e.g. PTO, reefer, Log-Loaders, etc.) **Schedule on reverse MUST be completed and submitted on quarterly basis with copy of corresponding IFTA Report. (No Fuel Invoices Required)** _____gals

COMPUTATION OF REFUND DUE

Fuel Invoices must be separated by date and the following tax rates will apply:

Invoices dated Jan 1, 2011 – Jun 30, 2013 – _____ Gallons x \$.29 = \$ _____

Invoices dated Jul 1, 2013 – Dec 31, 2013 – _____ Gallons x \$.31 = \$ _____

Invoices dated Jan 1, 2014 – Jun 30, 2014 - _____ Gallons x \$.30 = \$ _____

Invoices dated Jul 1, 2014 – to present - _____ Gallons x \$.31 = \$ _____

Total Gallons = _____ Total Refund \$ _____

(Tax includes a \$.03 (three cents) per gallon MFTIA Fee effective October 1, 2009)

(Effective January 1, 2014 the \$.01 (one cent) per gallon Petroleum Clean Up Fee will not be refunded)

Preparer's Signature Title Date Phone Number

DMV USE ONLY	ASSESSMENT FEE \$
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Exempt Vermont Fuel Allowance Worksheet:

IFTA CARRIERS – The following information must to be extracted from the Quarterly IFTA Report in which the allowance is being taken.

- 1. IFTA Return Total Miles (schedule M, Column A) _____
- 2. IFTA Return Total Gallons (schedule M, Column B): _____
(Note: IFTA requires reporting of all fuel placed into the supply tanks of IFTA vehicles)
- 3. IFTA Return MPG (schedule M, Column C): _____
- 4. IFTA Return Taxable VT Miles (schedule A, Column G) _____
- 5. IFTA Return Taxable VT Fuel (schedule A, Column H) _____

Allowance Type (Describe, i.e., Ready-mix Concrete, Log loading): _____ gals

Allowance Type: _____

(To determine the exempt gallons use the allowed gallonage in Accordance with the Diesel Fuel Allowances Formulas)

- 6. Gallons exempted for allowance: _____
- 7. Net propulsion fuel (subtract Line 6 from Line 2): _____
- 8. VT propulsion MPG (divide line 1 by line 7, round to two decimal places) **MPG must be reasonable _____
- 9. Net Taxable VT Fuel (Line 4 divided by line 8) _____
- 10. Refund gallons (line 5 minus line 9): _____

**For all allowances, the vehicle MPG must be recalculated after excluding the allowance fuel. The resulting MPG must be reasonable considering the size, type and usage of vehicle.

Taxpayers are required to keep detailed records in support of allowances. These records and fuel purchases must be retained for a minimum period of four years from the date of filing this application. In most cases the gallons allowed for diesel credit are subject to Vermont Sales and Use tax at 6% of the cost of the fuel (including tax). Registration is also required with the Vermont Department of Taxes, for information call (802) 828-2551.

A List of qualified allowances and formulas is available upon request. Please contact Commercial Vehicles at (802) 828-2070.

**A domestic corporation organized in accordance with 11 V.S.A. chapter 19 having the majority of its governing board appointed by the legislative body of the municipality or municipalities served, and a function of providing a public transit service or a foreign nonprofit corporation located in a state which borders Vermont and provides public transit services in both Vermont and the bordering state. (Include the Articles of Association).*