



# Texas Claim for Refund of Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG) Taxes

c. Claimant social security or FEIN

d. Fuel type  
 CNG/LNG

e. Is this your first claim?  
 Yes  No

f. Period of claim  
 Begin date            
 End date

g. Claimant name and mailing address

Blacken this box if your address has changed.  FM  1

For Comptroller's use only  
 INV  2  SD  3

Refund claims must be supported by fuel receipts that contain the following information: <ul style="list-style-type: none"> <li>Name and location of seller</li> <li>Name of purchaser</li> <li>Type of fuel purchased</li> <li>Date of purchase</li> <li>Number of gallons purchased</li> <li>Price per gallon</li> <li>Amount of tax paid on fuel</li> </ul>	You must keep complete records to support all items on the claim because we may request copies of documentation on any claim. You will be contacted regarding mailing instructions.
	If CNG/LNG is disbursed directly into equipment at a retail pump, a hand written note on receipt must identify equipment (Example: boat, tractor, school bus).
	If disbursed from bulk storage or container, distribution log showing usage must be maintained as follows: (Date of fuel use) (Fuel type) (Number of gallons) (Equipment or vehicle type)

**Please refer to the applicable tax rules for Chapter 162 Motor Fuels Tax Law for methods used to determine amount of refund claimed.**

CNG/LNG (Enter whole gallons.)  
 a. T Code  58880

1. Fuel used in: <i>(Check only one.)</i> <input type="checkbox"/> manufacturing feedstock <input type="checkbox"/> removal of drill cuttings in oil & gas production <input type="checkbox"/> movable special equipment - oil field well servicing	1. <input checked="" type="checkbox"/> XXXXXXXXXXXXXXX
2. Fuel exported from Texas	2. <input checked="" type="checkbox"/> XXXXXXXXXXXXXXX
3. Fuel used by qualified passenger commercial motor vehicle on fixed route miles traveled in Texas	3. <input checked="" type="checkbox"/> XXXXXXXXXXXXXXX
4. Fuel used by U.S. Government	4. <input type="checkbox"/>
5. Fuel lost by fire, theft or accident <i>(Must attach accident, police and fire reports.)</i>	5. <input checked="" type="checkbox"/> XXXXXXXXXXXXXXX
6. Fuel used in off-highway equipment <i>(Example: boat, tractor, mower, etc.)</i>	6. <input type="checkbox"/>
7. Incidental highway travel (4mpg) <i>(Must attach calculation; see instructions on back.)</i>	7. <input type="checkbox"/>
8. Fuel used in power take-off / auxiliary power units <i>(Must attach calculation; see instructions on back.)</i>	8. <input checked="" type="checkbox"/> XXXXXXXXXXXXXXX
9. Fuel used by a Texas public school district, commercial transportation company or MTA providing Texas public school transportation services	9. <input type="checkbox"/>
10. Other claims not covered by above methods <i>(Explanation required.)</i>	10. <input type="checkbox"/>
11. Fuel used by MTA (Metropolitan Transit Authority) used in qualified vehicles only (MTA gallons) - (Item 9 school gallons) = (MTA refund available)	11. <input type="checkbox"/>
12. Fuel used by <input type="checkbox"/> Texas nonprofit: electric or telephone coop or emergency medical service <input type="checkbox"/> Texas volunteer fire department <input type="checkbox"/> Texas county <input type="checkbox"/> Texas city <i>(Check one)</i>	12. <input type="checkbox"/>
13. <b>TOTAL REFUND GALLONS CLAIMED</b> <i>(Total Items 1-12)</i>	13. <input type="checkbox"/>

*Disclosure of your social security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. sec. 405(c)(2)(C)(i); Tex. Govt. Code secs. 403.011 and 403.078. You have certain rights under Chapters 552 and 559, Government Code to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.*

h. PM date

14. Texas location (if different from the address in Item g) where records can be examined or where fuel is stored.  
 Street or detailed directions, city and state *(Do not use P.O. Box.)*

ZIP code

Complete this claim and mail to:  Comptroller of Public Accounts 111 E. 17th Street Austin, TX 78774-0100	<b>ENFORCEMENT OFFICE NO.</b>	I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief. Claimant or Duly Authorized Agent  <b>sign here</b>		
	<b>DATE</b>		Daytime phone <i>(Area code and number)</i>	Date
	<b>E.O. Name</b>			

## **Instructions for Completing Texas Claim for Refund of Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG) Taxes**

- The amount of your CNG/LNG claims will be paid less deductions of 1% of the gallonage claimed.
- You must keep complete records to support all items on the claim because we may request copies of documentation on any claim. You will be contacted regarding mailing instructions.

### **Who May File:**

A person who meets the qualifications specified in the Motor Fuel Tax Rules for Chapter 162 Motor Fuels Tax Law may file a claim for refund of the state tax paid on CNG/LNG. For more information, see [www.comptroller.texas.gov/taxes/fuels/](http://www.comptroller.texas.gov/taxes/fuels/).

*NOTE: CNG/LNG refund effective Sept. 1, 2013, for CNG/LNG purchased or used Sept. 1, 2013, or later.*

*EXCEPTION: Texas city and Texas nonprofit emergency medical service effective Sept. 1, 2015.*

### **When To File:**

Claim for refund of fuels tax paid must be filed and postmarked on or before one year from the first day of the calendar month following:

- the purchase,
- the tax exempt sale, and/or
- the use if withdrawn from storage for own use.

### **For Assistance:**

For assistance with any Texas fuels tax question please contact the Texas State Comptroller's office at 1-800-252-1383.

### **General Instructions:**

- Do not write in shaded areas.
- Type or print.
- Complete all applicable items that are not preprinted.
- If any preprinted information is incorrect, mark through it and write in the correct information.
- Round all gallonage figures to whole gallons.

### **Specific Instructions:**

- Item c** - Sole owner or individual - Enter your Social Security number.  
Corporation or other business - Enter your Federal Employer Identification Number (FEIN).
- Item f** - Begin date - Enter the date of the earliest invoice or the date of first withdrawal from bulk storage.  
End date - Enter the date of the most recent invoice or the date of last withdrawal from bulk storage.
- Item 4** - CNG/LNG must be purchased and used by the U.S. Government. CNG/LNG used by third-party contractors is not eligible for refund.
- Item 7** - If you are claiming a CNG/LNG refund on vehicles operated exclusively off-highway except for incidental travel (see Rule 3.433), you must attach the following information:
- A. Total Miles Driven
  - B.  $(\text{On-Road Miles}) / (4 \text{ mpg}) = (\text{On-road Gallons})$
  - C.  $(\text{Total gallons}) - (\text{On-road Gallons}) = (\text{Refundable Gallons} - \text{Enter in Item 7})$
- Item 9** - MTA providing public school transportation must provide documentation to support the claim (see Rule 3.448). Gallons claimed for public school transportation must not be included with gallons claimed on Item 11.
- Item 10** - Use for claims not covered by other items.
- Item 11** - MTA refund will be paid 1 cent per gallon of CNG/LNG (see Rule 3.431). Reduced rate refund applies to qualified vehicles only. MTA must not include on Item 11 gallons claimed for public school transportation on Item 9.
- Item 12** - Check the appropriate box.

Please refer to the applicable tax rules for Chapter 162 Motor Fuels Tax Law for the correct method of determining the amount of your refund claim and the documentation that you must have to support your claim. (*Do not file any of the documentation with this claim.*) Links to the appropriate statute are located at [www.comptroller.texas.gov/taxes/fuels/](http://www.comptroller.texas.gov/taxes/fuels/).