

b. ■

# TEXAS CLAIM FOR REFUND OF GASOLINE OR DIESEL FUEL TAXES

d. Fuel type (Check appropriate type(s)) e. Is this your first claim?

GASOLINE (06)     DIESEL FUEL (07)     YES     NO

c. Claimant social security or FEIN

■

f. Period of claim

m m d d y y                      m m d d y y  
 Begin date ■    End date ■

g. Claimant name and mailing address

■

Blacken this box if your address has changed.  FM ■ 1

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INV ■ 2                       SD ■ 3

Refund claims must be supported by fuel receipts that contain the following information:

- Name and location of seller
- Name of purchaser
- Type of fuel purchased
- Date of purchase
- Number of gallons purchased
- Price per gallon
- Amount of tax paid on fuel

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 undyed diesel or gasoline is disbursed directly into equipment at a retail pump, a hand written note on receipt must identify equipment (example: boat, tractor, school bus or oil field well servicing moveable special equipment).

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

	GASOLINE (Enter whole gallons) a. T Code ■ 58600	DIESEL (Enter whole gallons) a. T Code ■ 58700
1. Fuel used in: <input type="checkbox"/> manufacturing feedstock (Check only one) <input type="checkbox"/> removal of drill cuttings in oil & gas production <input type="checkbox"/> movable special equipment - oil field well servicing	1. ■ XXXXXXXXXXXXXXXX	1. ■
2. Fuel exported from Texas	2. ■	2. ■
3. Fuel used by qualified passenger commercial motor vehicle on fixed route miles traveled in Texas	3. ■ XXXXXXXXXXXXXXXX	3. ■
4. Fuel used by U.S. Government	4. ■	4. ■
5. Fuel lost by fire, theft or accident (must attach accident, police and fire reports)	5. ■	5. ■
6. Fuel used in off-highway equipment (example: boat, tractor, mower, etc.)	6. ■	6. ■ XXXXXXXXXXXXXXXX
7. Incidental highway travel (4mpg) (attach calculation--SEE INSTRUCTIONS ON BACK)	7. ■	7. ■ XXXXXXXXXXXXXXXX
8. Fuel used in power take-off / auxiliary power units (must attach calculation--SEE INSTRUCTIONS ON BACK)	8. ■	8. ■ XXXXXXXXXXXXXXXX
9. Fuel used by a Texas public school district, commercial transportation company or MTA providing Texas public school transportation services	9. ■	9. ■
10. Other claims not covered by above methods (EXPLANATION REQUIRED)	10. ■	10. ■
11. Fuel used by MTA (Metropolitan Transit Authority) used in qualified vehicles only (MTA gallons) - (Item 9 school gallons) = (MTA refund available)	11. ■	11. ■
12. (Check one) Fuel used by <input type="checkbox"/> Texas nonprofit electric or telephone cooperative <input type="checkbox"/> Volunteer Fire Department	12. ■	12. ■
13. TOTAL REFUND GALLONS CLAIMED (Total Items 1-12)	13. ■	13. ■

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 gasoline  ■

h. PM date diesel  ■

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, Texas 78774-0100

ENFORCEMENT OFFICE NO.

DATE

E.O. Name

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

sign here  Claimant or Duty Authorized Agent

Daytime phone (Area code and number)                      Date

## INSTRUCTIONS FOR COMPLETING TEXAS CLAIM FOR REFUND OF GASOLINE OR DIESEL FUEL TAXES

*NOTE: If you are filing a claim for both gasoline and diesel fuel tax refund for the same period, you may file both claims on one form.*

- The amount of your gasoline and/or diesel fuel claims will be paid less deductions of 2% 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 gasoline or diesel fuel. ( [www.window.state.tx.us/taxinfo/fuels](http://www.window.state.tx.us/taxinfo/fuels) )

### 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 (800) 252-1383 or (512) 463-4600.

### 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 1** - Check the appropriate box to show the exempt use of diesel fuel. Diesel fuel must be used on or after 9-1-2007.
- Item 2** - Claim for gallons exported must be for 100 or more gallons.
- Item 3** - Qualified passenger commercial motor vehicle refunds will be paid less 25% for the School Fund Benefit Fee (see Rule 3.1251).
- Item 4** - Gasoline and diesel fuel must be purchased and used by the U.S. Government. Gasoline or diesel fuel used by third party contractors is not eligible for refund.
- Item 5** - Claims for gallons lost by fire, theft or accident must be for 100 gallons or more.
- Item 7** - If you are claiming a gasoline refund on vehicles operated exclusively off-highway except for incidental travel (see Rule 3.443), you must attach the following information:
- A. Total Miles Driven
  - B. (On-Road Miles) / (4 mpg) = (On-road Gallons)
  - C. (Total gallons) - (On-road Gallons) = (Refundable Gallons - Enter in Item 7)
- Item 8** - If you are claiming gasoline used in power take-off (PTO) or auxiliary power units (see Rule 3.432), you must attach the following information:
- A. Indicate PTO type of unit (e.g., pump, cement haul truck, dump, etc.) and calculation:  
(Total Gallons Delivered into Vehicle) x (5% fixed rate method) = (Refundable Gallons)
  - B. Indicate PTO type of unit (ready mix concrete and solid waste trucks only) and calculation:  
(Total Gallons Delivered into Vehicle) x (30% fixed rate method) = (Refundable Gallons)
  - C. Indicate PTO type of unit (e.g., pump, cement haul truck, dump, etc.) and calculation:  
(On-Road Miles) / (4 mpg) = (On-road Gallons *mileage factor method*)  
(Total Gallons Delivered into Vehicle) - (On-road Gallons) = (Refundable Gallons)
  - D. Indicate PTO type of unit (e.g., pump, cement haul truck, dump, etc.) and direct meter method.
  - E. Indicate PTO type of unit (e.g., pump, cement haul truck, dump, etc.) and two tank method.
  - F. Alternative methods used - show calculation and attach copy of Comptroller Tax Policy approval letter.
  - G. Total PTO gallons claimed: add gallons from A, B, C, D, E and F, and enter on Item 8 under gasoline.
- 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, such as licensed aviation fuel dealers.
- Item 11** - MTA refund will be paid 1 cent per gallon of gasoline and 1/2 cent per gallon of diesel fuel (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. Volunteer Fire Department refund effective July 1, 2009.

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.window.state.tx.us/taxinfo/fuels](http://www.window.state.tx.us/taxinfo/fuels).

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# Direct Deposit / Advance Payment Notification Authorization Form

## Tax Refunds – Direct Deposit

*This form may be used by taxpayers receiving tax refund payments from the State of Texas.*

### Taxpayer Information

<b>SECTION 1</b>	Taxpayer number (11 digits)	Business phone (Area code and number)		
	Business name	(     )	ext.	
	Mailing address	City	State	ZIP code

### Tax and Claim Type (required)

<b>SECTION 2</b>	Place an X beside the appropriate TAX type(s)	Place an X beside the appropriate CLAIM type(s)	List additional tax type(s)
	<input type="checkbox"/> Franchise <input type="checkbox"/> Mixed beverage <input type="checkbox"/> Sales <input type="checkbox"/> Cigarette permit & fee <input type="checkbox"/> Natural gas <input type="checkbox"/> Diesel fuel <input type="checkbox"/> Crude oil <input type="checkbox"/> Motor fuel <input type="checkbox"/> Hotel <input type="checkbox"/> Motor vehicle sales	<input type="checkbox"/> Diesel fuel claim <input type="checkbox"/> Motor fuel claim <input type="checkbox"/> Motor vehicle sales claim	Tax type _____ Tax type _____ Tax type _____

### Financial Institution Information (completion by financial institution is recommended)

<b>SECTION 3</b>	Financial institution name	City	State
	Routing transit number (9 digits)	Customer account number (Maximum 17 characters)	Type of account <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	I authorize the Texas Comptroller of Public Accounts to deposit my payments from the state of Texas to my financial institution electronically. I understand that the Texas Comptroller of Public Accounts will reverse any payments made to my account in error. I further understand the Texas Comptroller of Public Accounts will comply at all times with the National Automated Clearing House Association's rules. For further information on these rules, please contact your financial institution.		
	Authorization signature for Direct Deposit setup <b>sign here</b> ▶	Printed name	Date

### International Payments Verification (required)

<b>SEC. 4</b>	Will these payments be forwarded to a financial institution outside the United States?.....	<input type="checkbox"/> YES	<input type="checkbox"/> NO
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### Authorization for Advance Payment Notification Setup (optional)

<b>SECTION 5</b>	I authorize the Texas Comptroller of Public Accounts to send an email notification one business day prior to the payment posting to my account.		
	Contact name (Please print)	Business phone (Area code and number)	
	Email address	(     )	ext.

### Form Return Information

<b>SECTION 6</b>	Please return your completed form to:	
	Texas Comptroller of Public Accounts Fiscal Management – Direct Deposit Program P.O. Box 13528 Austin, TX 78711-3528	Help line: (512) 936-8138 FAX: (512) 475-5424

## Instructions for Direct Deposit / Advance Payment Notification Authorization Form for Tax Refunds

*Under Ch. 559, Government Code, you are entitled to review, request, and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at (800) 531-5441, ext. 6-6057.*

- Section 1:** Enter your 11-digit Texas Taxpayer number that begins with a 1 or 3.
- Section 2:** Place an X beside all appropriate TAX types and/or all appropriate CLAIM types.
- Section 3:** It is recommended to be completed by a financial institution. Must be completed in its entirety, and no alterations to the authorization language will be accepted.

**Important:** Your direct deposit account information may be different from the account information printed on your checks. It is recommended that you contact your financial institution to confirm your direct deposit account information.

**Note:** A prenote test will be sent to your financial institution for the account information entered into the Comptroller's system. The prenote test is a period of six banking days, and it is sent to your financial institution to verify your account information. If no further action is required by your financial institution, your direct deposit instructions will become effective when the six banking day prenote timeframe has expired.

- Section 4:** **If you receive state payments by direct deposit which are forwarded from a United States financial institution to a financial institution outside the United States, please contact the Texas Comptroller's office at (512) 936-8138 and FAX your form to (512) 475-5424.**
- Section 5:** Provide the contact name, phone number and email address to which payment notification is to be sent. Notifications are sent for direct deposit payments only and are emailed one business day prior to the deposit.
- Section 6:** Submit form by either mail or FAX.