

HOW TO CLAIM A MOTOR FUELS TAX REFUND

You may request a refund of the Texas tax paid on gasoline and diesel fuel used in off-highway equipment by following a few simple steps.

1 KEEP your original purchase invoice that shows the name of the seller, name of purchaser, date of purchase, type of fuel, number of gallons, and the amount of Texas state motor fuels tax paid.

2 MAKE a list by fuel type of your off-highway equipment and on-road vehicles that you own or operate.

3 MAINTAIN a DISTRIBUTION LOG by fuel type on all fuel removed from your own bulk storage. Your distribution log must show the date of use, number of gallons, and type of off-highway equipment into which the fuel is delivered. Deliveries of gasoline or diesel fuel into licensed motor vehicles must also be recorded in your distribution log. If the seller delivers the fuel directly into the fuel supply tank of the off-highway equipment, you will need to note on the original purchase invoice the type of off-highway equipment into which the fuel is delivered.

4 SEND a completed Texas Claim For Refund of Gasoline or Diesel Fuel Taxes (form 06-106) to the address listed below. Your claim must be postmarked no later than ONE YEAR from the first day of the calendar month following the date of purchase or use if the gasoline or diesel fuel is withdrawn from your own bulk storage. The Texas Claim For Refund of Gasoline or Diesel Fuel Taxes is on our Web site at <<http://www.window.state.tx.us/taxinfo/taxforms/06-forms.html>>.

Additional information concerning Texas gasoline and diesel fuel tax refunds can be found in comptroller rules 3.171, 3.173, 3.176, and 3.183. The rules are on our Web site at <<http://taxstar/taxes/fuels.html#rules>>.

We can only issue refunds on claims that are timely postmarked and supported with purchase invoices, equipment lists, and distribution logs. These documents must be available upon request.

If you have questions concerning Texas gasoline and diesel fuel tax refunds, call us toll free at 1-800-252-1383, or in Austin at 512/463-4600. From a Telecommunications Device for the Deaf (TDD) ONLY, call us toll free at 1-800-248-4099, or in Austin at 512/463-4621.

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