



# Quarterly Diesel Fuel Tax Refund Application

DEPARTMENT OF MOTOR VEHICLES  
Agency of Transportation

120 State Street  
Montpelier, Vermont 05603-0001  
802.828.2070  
Toll Free: 888-99-VERMONT

[dmv.vermont.gov](http://dmv.vermont.gov)

Driver's 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. **Copies of fuel invoices (not originals) must be included for categories a thru e. Refunds must be applied for on a quarterly basis.**

- 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. \_\_\_\_\_ gallons
- b) Uses for Agricultural Purposes NOT conducted on the highways of this state. \_\_\_\_\_ gallons
  - Specify Use: \_\_\_\_\_
- c) Uses by any vehicle registered as a farm truck. \_\_\_\_\_ gallons
  - Indicate Plate #'s: \_\_\_\_\_
- d) Uses by any vehicle off the highways of the state. \_\_\_\_\_ gallons
  - Specify Use: \_\_\_\_\_
- e) Non-Profit Public Transit system as defined in 24 V.S.A. § 5088(3). \*(see reverse) \_\_\_\_\_ gallons
- 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) \_\_\_\_\_ gallons

### COMPUTATION OF REFUND DUE

1 (one) quarter per application or request will be returned. Please indicate which quarter and year this request pertains to:

1<sup>st</sup> QTR (Jan – Mar) \_\_\_\_\_ 2<sup>nd</sup> QTR (Apr – Jun) \_\_\_\_\_ 3<sup>rd</sup> QTR (Jul – Sep) \_\_\_\_\_ 4<sup>th</sup> QTR (Oct – Dec) \_\_\_\_\_

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

Invoices dated after Jul 1, 2014 - \_\_\_\_\_ Gallons x \$.31 = \$ \_\_\_\_\_

Total Refund \$ \_\_\_\_\_

**NOTE:** Tax includes a \$.03 (three cents) per gallon MFTIA Fee. The \$.01 (one cent) per gallon Petroleum Clean Up Fee will not be refunded)

Print Name Signature Date Phone Number

<b>DMV USE ONLY</b>	<b>ASSESSMENT FEE \$</b>
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**Exempt Vermont Fuel Allowance Worksheet:**

IFTA CARRIERS – The following information must 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 the Commercial Vehicle Office 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).*