

FUELS TAX REFUND APPLICATION

**Go Green! Apply for a refund online
at www.dmvNow.com, Fuels Tax Refund System.**

- Purpose:** Use this form to apply for a refund of the Virginia Fuels Tax for [eligible uses](#).
- Instructions:** Follow the instructions on page 2 of this form. Mail the completed application to DMV at the address above. Incomplete applications may not be processed.

APPLICANT INFORMATION					
APPLICANT FULL LEGAL NAME (print)		(last)	(first)	(mi) (suffix)	SOCIAL SECURITY NUMBER/ FEIN
ADDRESS			CITY	STATE	ZIP CODE
TELEPHONE NUMBER	FAX NUMBER		EMAIL ADDRESS		

BULK FUEL STORAGE
1. Do you have a bulk fuel storage tank(s)? <input type="checkbox"/> YES <input type="checkbox"/> NO
2. Do you fuel qualified and non-qualified vehicles/equipment from this bulk storage tank(s)? <input type="checkbox"/> YES <input type="checkbox"/> NO If you answered YES to question 2, provide a fuel disbursement list for the fuel used from your bulk fuel storage tank(s) and fuel purchase invoices.

FUEL USE/REFUND CLAIMS				
<input type="checkbox"/> Non-Highway Equipment (list the equipment and describe use)				
Claim Period- January 1 - June 30		Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (indicate fuel type)
BEGIN DATE (mm/dd/yyyy)				
END DATE (mm/dd/yyyy)				
Claim Period- July 1 - December 31		Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (indicate fuel type)
BEGIN DATE (mm/dd/yyyy)				
END DATE (mm/dd/yyyy)				
<input type="checkbox"/> Government Entity - Fuel must be sold/delivered to and used <u>exclusively</u> by the government entity. Persons operating under contract with a government entity are not eligible for this refund. Enter name of government entity.				
Claim Period- January 1 - June 30		Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (indicate fuel type)
BEGIN DATE (mm/dd/yyyy)				
END DATE (mm/dd/yyyy)				
Claim Period- July 1 - December 31		Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (indicate fuel type)
BEGIN DATE (mm/dd/yyyy)				
END DATE (mm/dd/yyyy)				
<input type="checkbox"/> Other - Indicate the purpose of fuel use and the equipment/vehicles used. Refer to page 2 for explanation of fuel uses. For Hunger Relief refunds provide plate number and last four of VIN or a copy of out of state vehicle registration(s).				
Claim Period- January 1 - June 30		Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (indicate fuel type)
BEGIN DATE (mm/dd/yyyy)				
END DATE (mm/dd/yyyy)				
Claim Period- July 1 - December 31		Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (indicate fuel type)
BEGIN DATE (mm/dd/yyyy)				
END DATE (mm/dd/yyyy)				

CERTIFICATION	
I certify and affirm that all information presented in this form is true and correct, that any documents I have presented to DMV are genuine, and that the information included in all supporting documentation is true and accurate. I make this certification and affirmation under penalty of perjury and I understand that knowingly making a false statement or representation on this form is a criminal violation.	
NAME (print)	TITLE
AUTHORIZED SIGNATURE	DATE (mm/dd/yyyy)

DMV USE ONLY
REFUND CODE/GALLONS REFUNDED

INSTRUCTIONS

ONLINE

This form is NOT required if you submit your refund application online using DMV's [Fuels Tax Refund System](#).

BULK FUEL STORAGE

Answer the questions in the Bulk Fuel Storage section. If you answered 'YES' to question 2 you MUST submit a fuel disbursement list and copies of the fuel invoices for fuel purchased for this storage tank showing the VA fuels tax was paid. You may use form [TS 218](#), Itemized Statement of Bulk Storage Fuel Used, or a list of your own. If you use your own list, it must show the date, number of gallons, and the vehicle/equipment in which the fuel was used.

FUEL USE/REFUND CLAIMS

Effective July 1, 2013, tax rates for fuel may change every six months (Claim Period). Gallons used must be entered in the correct Claim Period so that your refund is calculated using the correct rate.

Check the box(es) that apply to your fuel use (see Explanation of Fuel Use Section below). Provide the following if applicable:

- Non-Highway: list vehicles or equipment
- Government: list government entity
- Other: indicate purpose of fuel use. For Hunger Relief refunds, provide the plate number and last four of the VIN for the vehicles registered in VA. For vehicles registered outside of VA, provide a copy of the out of state vehicle registration(s).

For each Claim Period, enter the begin and end date and number of diesel, gasoline, or other gallons used during the claim period. Use 'Other' gallons for AvJet, AvGas, CNG, LPG, etc. and write in the fuel type.

IMPORTANT: First-time refund applicants and certain claim types must include all invoices/tickets/receipts that support their refund claim. DMV may request the invoices/tickets/receipts or other documentation to support a refund claim either before it is processed or after it has been paid.

CERTIFICATION

Read and complete the Certification section. Refunds will not be processed without a signed certification.

FINAL STEP

Mail the completed application and supporting documents to DMV at the address in the DMV contact section below. The postmark date on your mailed application is recorded as the date DMV received your application. This form is NOT required if you file [online](#).

INVOICE/TICKET/RECEIPT REQUIREMENTS

Receipts, tickets, or invoices must be dated within 12 months preceding the date DMV receives your application. Invoices/tickets/receipts must meet the following requirements:

- must be for fuel purchased in Virginia in **amounts of 5 gallons or more** and support the amounts entered on your application
- indicate the exact date of purchase (month/day/year)
- include the number of gallons
- type of fuel
- show the amount paid for the fuel
- include the seller's name and location address
- must be readable - illegible, altered or duplicate invoices/tickets/receipts will not be paid
- must be submitted in date order
- credit card receipts must indicate that the transaction was for a fuel purchase and also meet the above requirements

RECORD KEEPING

Invoices/tickets/receipts and fuel disbursement lists (if applicable) that support your application must be retained for 4 years from the date DMV receives the refund application (Virginia Code § 58.1-2261). **DMV may request such documentation at any time during this 4 year period either before or after the refund is paid. Failure to provide the requested documentation will result in the denial or reversal of your refund.**

EXPLANATION OF FUEL USE

NON-HIGHWAY EQUIPMENT Fuel used in unregistered self-propelled **equipment** (not vehicles) manufactured or designed for a specific off-road use and used on the job site is eligible for a refund. Vehicles with attachments to perform specific tasks are not defined as equipment even if such vehicles are not registered for highway use and are only used off highway. Examples of non-highway **equipment** include: construction equipment, well drillers, and excavating equipment, etc.

GOVERNMENT ENTITY Fuel sold and delivered to the United States, the Commonwealth of Virginia, or any city/county/town within Virginia for their exclusive use. Fuel used by a government entity when such government entity is the applicant for a refund. Persons operating under contract with a government entity are not eligible for this refund.

OTHER

- Volunteer fire fighting companies or volunteer emergency medical services agencies
- Stationary engines, pumping or mixing equipment. If the equipment is on a vehicle, there must be a separate auxiliary fuel tank to operate the equipment and the vehicle must be incapable of propulsion while the auxiliary tank is in use.
- Generators, lawn equipment, chain saws, ATV's, and other off-road uses
- Refrigerated units
- Rail cars
- Accidental loss of fuel
- Private, non-profit, non-sectarian schools
- Solid waste compacting vehicles, ready-mix concrete mixers, bulk feed delivery trucks (35% refund)
- Transportation District - fuel used by a person providing transit service under contract or lease with any transportation district. The refund is paid to the person performing such transportation.
- Department of Aging
- Vehicles owned by a non-profit organization providing specialized transportation for the elderly and disabled
- Vehicles owned by a 501(c)(3) non-profit entity organized for the main purpose of providing hunger relief services or food to the needy. The vehicles must be used solely for such purpose. Provide the plate number and last four of VIN or a copy of the out of state vehicle registration(s).
- Other uses allowed by Virginia Code.

DMV CONTACT INFORMATION

DMV DIRECT: (804) 497-7100

TTY (Deaf or hearing impaired only): 1-800-272-9268

Hours: Monday through Friday, 8:00 am to 5:00 pm, Saturday 8:00 am to 12:00 pm

Contact us online at: www.dmvNOW.com

Mail: DMV, Tax Services Refund Section, P.O. Box 27422, Richmond, VA 23269-7422