

Read the instructions on the back carefully before completing this application

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF MOTOR VEHICLES  
REFUND SECTION**

<b>DMV USE ONLY</b>	
Preparer _____	
Reviewer _____	

**APPLICATION FOR FUELS TAX REFUND**

**Application for refund on (check appropriate box)**     **Special Fuels (Diesel or other)**     **Gasoline**

**Complete The Applicable Questions Below:**

NAME			SOCIAL SECURITY NUMBER OR EIN	
ADDRESS	STREET	CITY	STATE	ZIP

<b>DATES OF ATTACHED INVOICES</b>		Fill out the applicable section below and attach invoices or tickets to this application	Do you fuel licensed and unlicensed equipment from the same Storage Tank?    YES <input type="checkbox"/>	
Earliest (Mo.,Day,Yr.)	Latest (Mo., Day, Yr.)		NO <input type="checkbox"/>	

<b>BOATS</b>	<b>PURPOSE OF USE</b>		<b>TOTAL GALLONS USED</b>			
	<input type="checkbox"/> <b>Recreational and Pleasure Boats and Ships</b>		License Number	Diesel	Gasoline	
	<b>COMMERCIAL USE</b> <input type="checkbox"/> Fishing <input type="checkbox"/> Clamming <input type="checkbox"/> Oystering <input type="checkbox"/> Crabbing		License Number	Diesel	Gasoline	Clean Special Fuels
<b>COMMERCIAL USE</b> <input type="checkbox"/> Charter <input type="checkbox"/> Ferry <input type="checkbox"/> Taxi <input type="checkbox"/> Construction <input type="checkbox"/> Other (Specify)		License Number	Diesel	Gasoline	Clean Special Fuels	

<b>AVIATION</b>	<b>SOLD TO:</b>	<b>TOTAL GALLONS USED</b>		
		Diesel	Gasoline	Clean Special Fuels

<b>AGRICULTURE</b>	<b>TYPE OF EQUIPMENT (Unlicensed Equipment Only )Specify</b>	<b>TOTAL GALLONS USED</b>		
		Diesel	Gasoline	Clean Special Fuels

<b>OTHER</b>	<b>TYPE OF EQUIPMENT</b>	<b>PURPOSE FOR WHICH USED</b>	<b>TOTAL GALLONS USED</b>		
			Diesel	Gasoline	Clean Special Fuels

**Certification:** I certify that I have read this application and know its contents and that all information herein is true and accurate. I affirm that all enclosed receipts, invoices, and tickets have been paid in full and that they have not been altered or furnished to support a prior fuel tax refund application in Virginia or elsewhere. I understand that it is unlawful to knowingly make a false statement on the application or to submit a false receipt(s), invoice(s), or ticket(s) and that any violation may be prosecuted as a Class 5 Felony (§§18.2-434 and 46.2-105).

AUTHORIZED SIGNATURE	DATE	TELEPHONE NUMBER
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**DMV USE ONLY**

<b>TYPE</b>	
_____	
_____	
_____	

## INSTRUCTIONS

1. Complete the applicant information section completely. Please sign your application. DMV will compute the amount of refund due based on the applicable tax rate(s).
2. Enclose copies of invoices/tickets supporting application. (DO NOT include invoices/tickets showing a purchase of less than five (5) gallons or out of state purchases. These are not refundable.)
3. All invoices/tickets used to support the application must be filed with DMV within twelve (12) months from the date the fuel is purchased. The post-mark date on the envelope governs the filing date.
4. The invoices/tickets must meet the following requirements:
  - Exact date of purchase (month-day-year)
  - Quantity (# of gallons) of fuel purchased
  - Amount paid for fuel (Diesel fuel and clean special fuel purchases must show the amount of state tax paid)
  - Each invoice/ticket must show the name and address of the Virginia dealer that fuel was purchased from.
5. Complete the section or sections that apply to the type of fuel refund you are requesting.
  - **BOATS/SHIPS**  
Recreational and Pleasure  
Commercial Use (Fishing, Clamming, Oystering, Crabbing)  
Commercial Use (Charter, Ferry, Taxi, Construction, Other)
  - **LICENSE NUMBER:** State Registration Number or Documented Number
  - **AVIATION:** Aviation gasoline or bonded aviation special fuels sold to the federal government or any of its agencies, or the State of Virginia or any of its political subdivisions (cities, counties, towns).
  - **AGRICULTURAL:** Unlicensed farm vehicles/equipment only. Vehicles with farm tags are considered licensed vehicles and are not eligible for a refund.
  - **OTHER:** Gasoline or Diesel used for:
    - Stationary engines
    - Rail cars
    - Accidental loss of fuel
    - Sales to the federal government or its agencies
    - Sales to the State of Virginia or its political subdivisions
    - Private non-profit, non-sectarian schools
    - Solid waste compacting vehicles, ready-mix concrete vehicles and bulk feed delivery trucks (35% of tax paid per gallon)
    - Self-propelled equipment manufactured for a specific off-road purpose. Equipment is used on a job site and the movement of which on any highway is incidental to the purpose for which it was designed and manufactured for equipment tags or special permit.
    - Any other non-highway use of fuel as provided for in the Code of Virginia
6. Mail your completed application and supporting documents to:

DEPARTMENT OF MOTOR VEHICLES REFUND SECTION P.O. BOX 25700 RICHMOND, VIRGINIA 23260-5700
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- NOTE:**
- Any invoice(s)/ticket(s) used to support an application that has been altered, previously submitted to support a prior claim, quantity less than five (5) gallons or is not ledgible will not be honored for a refund.
  - Records must be retained for three years and the method used to determine off-highway and on-highway fuel use must be documented. Applications and records are subject to audit.
  - Additional forms may be obtained from the address shown above or by calling (804) 367-6327.

**PLEASE SIGN YOUR APPLICATION**