



237010049

This claim is subject to audit and possible adjustment. This fuel may be subject to sales and use tax. See instructions on page 2.

| | |
|------------------|--|
| FEIN Number | |
| SSN Number | |
| Name (1) | |
| Name (2) | |
| Address (1) | |
| Address (2) | |
| City, State, ZIP | |
| Telephone Number | |
| E-Mail Address | |

Completed form should be mailed to:
Comptroller of Maryland
Revenue Administration Division
Motor Fuel Refund Unit Room 306B
110 Carroll Street
Annapolis, MD 21411-0001

Complete the PTO Refund Claim Worksheet on page 2 and enter your total refund amount: \$ _____

CERTIFICATION: Under penalties of perjury, I declare that I have examined this return, and I hereby certify that all statements herein made are true to the best of my knowledge and belief, and that no part of the refund herein claimed has been heretofore paid. I further certify that the tax for which I am claiming a refund has been paid by me to the seller.

Signed: _____ Date: _____

Print Name: _____ Title: _____

DO NOT WRITE IN SHADED AREAS

Class _____ Refund Status _____

County Code _____ Tran Status _____

Account Number _____

Sequence Number _____

| Type of Refund | Percentage |
|---|------------|
| <input type="checkbox"/> Motor Fuel Delivery Vehicle | 10% |
| <input type="checkbox"/> Concrete Mixing/Concrete Pumping Vehicle | 35% |
| <input type="checkbox"/> Solid Waste Compacting Vehicle | 15% |
| <input type="checkbox"/> Qualifying Farm Equipment | 55% |
| <input type="checkbox"/> Well-drilling Vehicle | 80% |

Period of Claim

From _____ To _____



237010149

Complete this worksheet to compute your fuel tax PTO refund amount. Submit the completed form with the original invoices for fuel purchases. You are also required to maintain a permanent record at your office for verification purposes. Detailed records must be available for audit.

Beginning date _____ Beginning date _____

Ending date _____ Ending date _____

Gasoline _____ Special Fuel _____

1. Gallons purchased per original invoices. (Licensed users/sellers: Enter only taxable fuel gallons placed in PTO qualified vehicles.)

2. Less gallons used in 100% taxable highway vehicles.

3. Total gallons used in PTO highway vehicles.

4. Multiply by the appropriate tax rate.

x _____

x _____

5. Total tax paid in PTO highway vehicles. \$ _____

\$ _____

6. Enter the applicable percentage rate(s) from the list below. Multiply the amount(s) on line 5 by the applicable rate

x 0. ____

x 0. ____

7. Refund amount(s). SUBTOTALS \$ _____

\$ _____

8. Add the subtotals to yield your final refund amount.

Enter this amount of page 1. TOTAL \$ _____

Percentage Rates for Motor Fuel Tax Paid

- Motor fuel delivery vehicle: **10% (0.10)**
- Concrete mixing vehicle/concrete pumping vehicle: **35% (0.35)**
- Solid waste compacting vehicle: **15% (0.15)**
- Qualifying farm equipment: **55% (0.55)**
- Well-drilling vehicle: **80% (0.80)**

Gasoline & Special Fuel rates & effective dates

- 7/1/2015-12/31/2015 GAS: .321 SF: .3285
- 1/1/2016-6/30/2016 GAS: .3260 SF: .3335
- 7/1/2016-6/30/2017 GAS: .335 SF: .3425
- 7/1/2017-6/30/2018 GAS: .338 SF: .3455
- 7/1/2018-6/30/2019 GAS: .353 SF: .3605
- 7/1/2019-6/30/2020 GAS: .367 SF: .3745
- 7/1/2020-6/30/2022 GAS: .363 SF: .3705
- 7/1/2021-6/30/2022 GAS: .3610 SF: .3685
- 7/1/2022-6/30/2023 GAS: .4270 SF: .4345
- 7/1/2023-Present GAS: .4700 SF: .4775

Provisions of Law Pertaining to Refunds - Tax General Article, Title 13

§ 13-1029 Violation of motor fuel tax provisions: A person who violates any provision of Title 9, Subtitle 3 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment in the county jail not exceeding six months or both.

§ 13-1030 False or fraudulent claims for refunds of motor fuel tax: False claims: A person who makes or assists another person to make a false claim for refund of motor fuel tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 and imprisonment in the county jail not exceeding six months or both. Fraudulent Claims: A person who fraudulently obtains or assists another person to fraudulently obtain a refund of motor fuel tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment in the county jail not exceeding six months or both.