

Comptroller of Maryland
Revenue Administration Division
Revenue Administration Center
Annapolis, MD 21411-0001

Motor Fuel Tax Refund Document Checklist

Use this checklist as a handy tool to double-check your information and documents for submission

Documents	Comments
<p>Proof of eligibility for nonprofits Copy of certification of tax exempt status under Section 501(c) of the Internal Revenue Code. Documentation supporting receipt of funding from the Maryland Department of Transportation and the Maryland Department of Health and Mental Hygiene. Copy of charter or by-laws (stating that operating transportation services for the elderly, handicapped or low income individuals is one of the purposes of the organization).</p>	<p>These items only apply to nonprofit organizations seeking fuel tax refunds.</p>
<p>Refund Questionnaire Includes a list of vehicles and identification information.</p>	<p>The Refund Questionnaire is necessary only when you are submitting your initial claim or you are updating information.</p>
<p>Refund Claim Form Original form with signature and date.</p>	
<p>Record of Motor Fuel Used Equipment type and/or vehicle identification number. Type of fuel purchased. Daily or monthly gallonage totals.</p>	

<p>Invoices for fuel delivered into claimant's bulk storage tank</p> <p>Actual date of delivery. Name and address of purchaser. Name and address of seller preprinted on the invoice. Amount of motor fuel tax charged. (If tax is not charged, enter statement: "Maryland motor fuel tax is not included.") Number of metered gallons purchased. Type of fuel. Total cost of fuel. Serial or sequential invoice numbers. Run calculator tapes on invoices by fuel type per month.</p>	
<p>Invoices for fuel purchased from retail service stations</p> <p>Actual date of purchase. Name and address of seller preprinted on the invoice. Name of purchaser. Number of gallons purchased. Type of fuel. Total cost of fuel. Serial or sequential invoice numbers. Run calculator tapes on retail invoices.</p>	<p>Location of seller must be in Maryland.</p> <p>Purchaser's signature shall be accepted on electronically generated invoices.</p> <p>Time-referenced, electronically generated retail invoices shall be accepted as serialized.</p> <p>Add up all receipts for each vehicle/equipment and type of fuel, per month, to match up with worksheet.</p>
<p>Carbon copies</p> <p>Copies comply with COMAR 03.03.02.03B.</p>	

<p>Credit card invoices</p> <p>Invoices meet all requirements of retail invoicing.</p> <p>Invoices containing only the purchaser's account number include supporting documentation confirming claimant's account number.</p>	
<p>Retail electronic invoicing</p> <p>Invoices meet all requirements of COMAR 03.03.02.</p> <p>Approved by the Comptroller of Maryland.</p> <p>Invoice shows breakdown of fuel purchases by vehicle.</p> <p>Total pages show total gallons and fuel type.</p> <p>Invoicing supported by microfiche copies is readable.</p> <p>Site locations are listed by number instead of address and include address locations.</p> <p>Claimant deducted all out-of-state purchases from the totals.</p>	<p>You must deduct all out-of-state purchases from the totals.</p>