

**Mailing Address**

**Reporting Location**

Business name			Trade name		
Address			Address		
City	State	ZIP code	City	State	ZIP code

Pursuant to SB1010/HB1486 of the 2022 Regular Session, providing for a tax-free period beginning March 18, 2022, certain motor fuel taxes that would otherwise be imposed under Title 9 of Tax General Article, Annotated Code of Maryland, do not apply. Qualifying retailers possessing tax-paid inventory of qualifying fuel held for sale as of the effective date of the legislation may use this form to apply for a refund advance.

Land No. _____
Class Codes _____
Area _____

FEIN/SSN \_\_\_\_\_ Account # \_\_\_\_\_ Central Registration# (if available) \_\_\_\_\_

Check here if filing for more than one reporting location and enter the total number \_\_\_\_\_ of reporting locations included in this refund advance application. Report location specific gallonage by product type using Schedule 779-RM.

**Section A**

**Computation Of Motor Fuel Tax Refund Advance**

	Product	(A) Gallons in Inventory		(B) Tax Paid Rate		(C) Refund Advance Amount
Gasoline (other than aviation gasoline)						
1.	Tax paid Gasoline		X	\$ 0.3610	=	\$ .
2.	Tax paid Ethanol		X	\$ 0.3610	=	\$ .
Special Fuel (other than clean-burning or turbine fuel)						
3.	Tax paid Undyed Diesel/ Biodiesel		X	\$ 0.3685	=	\$ .
4.	Tax paid Undyed Kerosene		X	\$ 0.3685	=	\$ .
Clean-burning Fuel (other than electricity)						
5.	Tax paid Propane		X	\$ 0.3610	=	\$ .
6.	Tax paid CNG		X	\$ 0.3610	=	\$ .
7.	Tax paid LNG		X	\$ 0.3610	=	\$ .

**8. TOTAL REFUND ADVANCE AMOUNT.** Add Lines 1-7. . . . . 8. \$ \_\_\_\_\_ . \_\_\_\_

**Note:** This application for a motor fuel tax (MFT) refund advance must be accompanied by a tank gauge, stick, or meter reading for each product type and each reporting location, if more than one.

This refund advance application must be received by the Comptroller of Maryland on or before May 2, 2022. Email the form, supporting documentation, and any Schedule(s) 779-RM to [gastaxholiday@marylandtaxes.gov](mailto:gastaxholiday@marylandtaxes.gov) or mail to:

**COMPTROLLER OF MARYLAND  
ATTN: Gas Tax Holiday  
301 W. Preston St., Suite #203  
Baltimore, MD 21201**

**SIGNATURE AND VERIFICATION:** I do solemnly declare, certify, and affirm under the penalties of perjury that the contents of this document (including any accompanying schedules and statements) are true, correct and complete to the best of my knowledge, information and belief.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Email address

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

**For more information:**

Visit our Web site at [www.marylandtaxes.gov](http://www.marylandtaxes.gov) or call the Gas Tax Holiday Helpline toll free at 833-913-2901.

## General Instructions

### Overview

On March 18, 2022, Governor Lawrence J. Hogan, Jr. signed into law Senate Bill 1010/House Bill 1486, Motor Fuel Taxes - Tax-Free Period. The motor fuel tax-free period begins March 18, 2022. This form allows qualifying retailers to claim a refund advance on tax paid inventory on hand as of the enactment of the legislation.

For additional information on the gas tax holiday, visit [marylandtaxes.gov](http://marylandtaxes.gov).

### Who can file this refund claim?

A qualifying retailer possessing tax-paid qualifying fuel for sale on March 18, 2022. "Qualifying fuels" means each gallon of gasoline other than aviation gasoline, each gallon of special fuel other than clean-burning fuel or turbine fuel, and each gasoline gallon equivalent of clean-burning fuel except electricity. Qualifying retailers may receive a refund advance for motor fuel tax previously paid to suppliers on qualifying fuels.

### When is this refund advance application due?

This refund advance application is due no later than May 2, 2022. If not received by May 2, 2022, the refund advance application will be denied.

### Businesses with more than one location.

If your business holds tax-paid fuel for sale at more than one reporting location, you may submit a single claim for refund advance for all qualifying reporting locations. Check the box on page 1 to indicate multiple locations and enter the total number of locations on the line provided. Complete a separate Schedule 779-RM for each product type in the business' inventory. List all reporting locations with that product type on the schedule. Use as many pages as needed to list all locations with a single product type. Provide the MFI Registration number, trade name and address, and on hand inventory gallons for each reporting location.

Enter the total amount per product type from all Schedules 779-RM on lines 1-7 of Form 779-R, which will serve as a summary for all locations.

## Specific Instructions

Enter your business name and current address and the address of your reporting location when reporting a single location. When reporting two or more locations, use form 779-RM to indicate location specific information. Approved refund advances will be made payable in the business' name.

Use the spaces provided to enter your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), Motor Fuel Account Number, and if available, Central Registration Number.

### Section A Computation of Motor Fuel Tax Refund Advance

- Line 1-7. If filing for a single reporting location, enter the total gallons of qualifying fuel in your tax paid inventory as of March 18, 2022 in column A. Multiply the gallons by the tax paid rate in Column B and enter the result in Column C as refund advance amount. If filing for more than one reporting location, enter product details by location on Schedule(s) 779-RM and transfer the totals for each product to Lines 1-7 of Form 779-R.
- Line 8. **Total Refund Advance Amount** Enter the total of lines 1 through 7 of Column C on line 8.

### What documentation must I submit with my refund advance claim?

This application for motor fuel tax refund advance must be accompanied by a tank gauge, stick, or meter reading for each product type and each reporting location, if more than one.

### How do I submit my refund claim?

You may submit your refund advance claim, supporting documentation, and Schedule(s) 779-RM, if applicable, by email to [gastaxholiday@marylandtaxes.gov](mailto:gastaxholiday@marylandtaxes.gov) or by mail to:

Comptroller of Maryland  
Attn: Gas Tax Holiday  
301 W. Preston St., Suite #203  
Baltimore, MD 21201