

**FORM 701 MARYLAND MOTOR FUEL TAX POWER TAKE OFF REFUND CLAIM**

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

SSN / IRS Number	
Name (1)	
Name (2)	
Address (1)	
Address (2)	
City, State, ZIP code	
Telephone Number	
E-Mail Address	

Class _____	Refund Status _____
County Code _____	Tran Status _____

DO NOT WRITE IN SHADED AREAS																	
Account Number	Sequence Number																
<table border="0"> <tr> <td><b>Type of Refund (Check one):</b></td> <td style="text-align: right;"><b>Percentage</b></td> </tr> <tr> <td><input type="checkbox"/> Motor Fuel Delivery Vehicle</td> <td style="text-align: right;">10%</td> </tr> <tr> <td><input type="checkbox"/> Concrete Mixing/Concrete Pumping Vehicle</td> <td style="text-align: right;">35%</td> </tr> <tr> <td><input type="checkbox"/> Solid Waste Compacting Vehicle</td> <td style="text-align: right;">15%</td> </tr> <tr> <td><input type="checkbox"/> Qualifying Farm Equipment</td> <td style="text-align: right;">55%</td> </tr> <tr> <td><input type="checkbox"/> Well-drilling Vehicle</td> <td style="text-align: right;">80%</td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>Period of Claim</b></td> </tr> <tr> <td>From _____</td> <td>To _____</td> </tr> </table>		<b>Type of Refund (Check one):</b>	<b>Percentage</b>	<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%	<b>Period of Claim</b>		From _____	To _____
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**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: \_\_\_\_\_

**FORM 701 MARYLAND MOTOR FUEL TAX POWER TAKE OFF REFUND CLAIM WORKSHEET**

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.  
 Transfer this amount to your Motor Fuel Tax Refund Claim – GT-106. . . . . **TOTAL** \$ \_\_\_\_\_

Percentage Rates for Motor Fuel Tax Paid			
<ul style="list-style-type: none"> <li>• Motor fuel delivery vehicle: <b>10% (0.10)</b></li> <li>• Concrete mixing vehicle/concrete pumping vehicle: <b>35% (0.35)</b></li> <li>• Solid waste compacting vehicle: <b>15% (0.15)</b></li> <li>• Qualifying farm equipment: <b>55% (0.55)</b></li> <li>• Well-drilling vehicle: <b>80% (0.80)</b></li> </ul>	<b>Gasoline &amp; Special Fuel rates &amp; effective dates</b> 7/1/2014-12/31/2014 GAS: .274 SF: .2815 1/1/2015-6/30/2015 GAS: .303 SF: .3105 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 7/1/20-20 Present GAS: .363 SF: .3705		

**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.