

**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><b>Percentage</b></td> </tr> <tr> <td><input type="checkbox"/> Motor Fuel Delivery Vehicle</td> <td>10%</td> </tr> <tr> <td><input type="checkbox"/> Concrete Mixing/Concrete Pumping Vehicle</td> <td>35%</td> </tr> <tr> <td><input type="checkbox"/> Solid Waste Compacting Vehicle</td> <td>15%</td> </tr> <tr> <td><input type="checkbox"/> Qualifying Farm Equipment</td> <td>55%</td> </tr> <tr> <td><input type="checkbox"/> Well-drilling Vehicle</td> <td>80%</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%
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<b>Period of Claim</b>													
From _____	To _____												

**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: \_\_\_\_\_

**For more information**

Visit our Web site at [www.marylandtaxes.gov](http://www.marylandtaxes.gov) or call Taxpayer Service at 1-800-638-2937 or 410-260-7980 from Central Maryland. For the hearing impaired: Maryland Relay Service 711.

Comptroller of Maryland  
 Revenue Administration Division  
 Attn: Motor Fuel Refund Unit, Room 306B  
 110 Carroll Street  
 Annapolis, MD 21411.

**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>	<p><b>Gasoline &amp; Special Fuel rates &amp; effective dates</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">7/1/2015-12/31/2015</td> <td style="width: 30%;">GAS: .321</td> <td style="width: 30%;">SF: .3285</td> </tr> <tr> <td>1/1/2016-6/30/2016</td> <td>GAS: .3260</td> <td>SF: .3335</td> </tr> <tr> <td>7/1/2016-6/30/2017</td> <td>GAS: .335</td> <td>SF: .3425</td> </tr> <tr> <td>7/1/2017-6/30/2018</td> <td>GAS: .338</td> <td>SF: .3455</td> </tr> <tr> <td>7/1/2018-6/30/2019</td> <td>GAS: .353</td> <td>SF: .3605</td> </tr> <tr> <td>7/1/2019-6/30/2020</td> <td>GAS: .367</td> <td>SF: .3745</td> </tr> <tr> <td>7/1/2020-6/30/2022</td> <td>GAS: .363</td> <td>SF: .3705</td> </tr> <tr> <td>7/1/2021-6/30/2022</td> <td>GAS: .3610</td> <td>SF: .3685</td> </tr> <tr> <td>7/1/2022-Present</td> <td>GAS: .4270</td> <td>SF: .4345</td> </tr> </table>			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-Present	GAS: .4270	SF: .4345
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**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.