

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

Class _____	Refund Status _____
County Code _____	Tran Status _____

DO NOT WRITE IN SHADED AREAS	
Account Number	Sequence Number

**Type of Refund (Check one):**

Farm

Construction

Boat (Commercial purposes only)

Aircraft (Specify reason for exempt qualification) \_\_\_\_\_

\_\_\_\_\_

Other: \_\_\_\_\_

\_\_\_\_\_

**Period of Claim**

From \_\_\_\_\_ To \_\_\_\_\_

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

Period of Fuel Purchase From _____ To _____	Fuel Type	Column A Enter Gallons Purchased Each Period (Use rounded numbers)	LESS	Column B Enter Non- Refundable Gallons (Use rounded numbers)	EQUALS	Column C Net Refundable Gallons (Use rounded numbers)	TIMES	Tax Per Gallon (See Chart)	EQUALS	Column D Refund Amount
	GAS		-		=		X		=	
	GAS		-		=		X		=	
	GAS		-		=		X		=	
	DIESEL		-		=		X		=	
	DIESEL		-		=		X		=	
	DIESEL		-		=		X		=	
	AVIATION		-		=		X	.07	=	
<b>TOTALS</b>			-		=					

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: \_\_\_\_\_

**IMPORTANT: Your claim cannot be accepted unless it is prepared in accordance with the instructions listed below.**

1. The total gallons of fuel purchased in Maryland, supported by the original invoice for each purchase, must be entered in column A corresponding to the period when the fuel was purchased (see invoice date).
2. Column A must always equal the sum of column B and column C for each line.
3. Multiply the amount in column C of each line by the applicable tax per gallon. Enter this amount in column D for each line.

Effective Dates	Type	Rate
7/1/2014 - 12/31/2014	GAS	.274
7/1/2014 - 12/31/2014	DSL	.2815
1/1/2015 - 6/30/2015	GAS	.303
1/1/2015 - 6/30/2015	DSL	.3105
7/1/2015 - 12/31/2015	GAS	.321
7/1/2015 - 12/31/2015	DSL	.3285
1/1/2016 - 6/30/2016	GAS	.3260
1/1/2016 - 6/30/2016	DSL	.3335
7/1/2016 - 6/30/2017	GAS	.3350
7/1/2016 - 6/30/2017	DSL	.3425
7/1/2017 - 6/30/2018	GAS	.3380
7/1/2017 - 6/30/2018	DSL	.3455
7/1/2018 - 6/30/2019	GAS	.353
7/1/2018 - 6/30/2019	DSL	.3605
7/1/2019 - 6/30/2020	GAS	.3670
7/1/2019 - 6/30/2020	DSL	.3745
7/1/2020 - Present	GAS	.3630
7/1/2020 - Present	DSL	.3705

4. Add the sum totals of columns A, B, C and D and enter on the TOTALS line.
5. The sum total of column D will equal your refund.

**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.**

- (a) **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.
- (b) **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.

**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  
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