



237010049

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

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

**Completed form should be mailed to:  
Comptroller of Maryland  
Revenue Administration Division  
Motor Fuel Refund Unit Room 306B  
110 Carroll Street  
Annapolis, MD 21411-0001**

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

**DO NOT WRITE IN SHADED AREAS**

Class \_\_\_\_\_ Refund Status \_\_\_\_\_

County Code \_\_\_\_\_ Tran Status \_\_\_\_\_

Account Number \_\_\_\_\_

Sequence Number \_\_\_\_\_

Type of Refund (Check one):	Percentage
<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%

**Period of Claim**

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



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 _____
	<b>Gasoline</b> _____	<b>Special Fuel</b> _____
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.	<b>X</b> _____	<b>X</b> _____
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	<b>X</b> 0. _____	<b>X</b> 0. _____
7. Refund amount(s) . . . . . <b>SUBTOTALS \$</b>	\$ _____	\$ _____
8. Add the subtotals to yield your final refund amount. Enter this amount of page 1. . . . . <b>TOTAL \$</b>	_____	

Percentage Rates for Motor Fuel Tax Paid	Gasoline & Special Fuel rates & effective dates
• Motor fuel delivery vehicle: <b>10% (0.10)</b>	7/1/2015 - 12/31/2015 GAS: .321 SF: .3285
• Concrete mixing vehicle/concrete pumping vehicle: <b>35% (0.35)</b>	1/1/2016 - 6/30/2016 GAS: .3260 SF: .3335
• Solid waste compacting vehicle: <b>15% (0.15)</b>	7/1/2016 - 6/30/2017 GAS: .335 SF: .3425
• Qualifying farm equipment: <b>55% (0.55)</b>	7/1/2017 - 6/30/2018 GAS: .338 SF: .3455
• Well-drilling vehicle: <b>80% (0.80)</b>	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 - 6/30/2023 GAS: .4270 SF: .4345
	7/1/2023 - 6/30/2023 GAS: .4700 SF: .4775
	7/1/2024 - 6/30/2025 GAS: .4610 SF: .4685
	7/1/2025 - PRESENT GAS: .4600 SF: .4675

**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.