



96-0168 R06/20 azdot.gov

Mail Drop 521M
 Fuel Tax Refund Compliance Unit
 PO Box 2100
 Phoenix AZ 85001-2100

USE FUEL OFF HIGHWAY REFUND APPLICATION

- Complete online or in black ink
- See requirements on next page
- Mail to the address above

Checks are now being mailed directly from the Arizona Department of Administration and we are no longer able to attach a copy of the refund application to the check. Please keep a copy of your application for your records

Refund Period Beginning Date	Refund Period Ending Date	Federal EIN	Refund Account Number G -	
Business Type <input type="checkbox"/> Aggregate <input type="checkbox"/> Construction <input type="checkbox"/> Farm <input type="checkbox"/> Golf Course <input type="checkbox"/> Transportation <input type="checkbox"/> U.S. Government <input type="checkbox"/> Other Government <input type="checkbox"/> Other (explain):				
Applicant Name		Doing Business As (DBA)		
Refund Mailing Address		<input type="checkbox"/> Check if changed	City	State Zip
Business Phone ()	Contact Person Name		Contact Person Phone ()	
			Email	

1. Use Fuel (Diesel) – subject to ADOR tax

ADOT Use	Refund Code	Total Gallons Claimed	Tax Rate	Amount
OD/GH	OR26		x \$0.26	
OD	PT26		x \$0.26	
OD	RE26		x \$0.26	
OD	ID26		x \$0.26	
Use Class Total			(for Schedule A line 32)	
OE/GL	OR18		x \$0.18	
OE	PT18		x \$0.18	
OE	RE18		x \$0.18	
OE	ID18		x \$0.18	
Light/Exempt Class Total			(for Schedule B line 32)	
Gross Refund Amount				
Less Tax Due ADOR (from Schedule A/B line 36) (-)				()
Net Refund Amount				

Refund Codes/Rates – Off-Highway – Use Fuel (Diesel)

Requires Arizona Department of Revenue *use tax* deduction and completion of Schedule A/B

Refund Type	Use Fuel (26¢) Refund Code	Light/Exempt (18¢) Refund Code	Purpose
Off-Highway/U.S. Government	OR26	OR18	Off road or U.S. government use
Power Take-Off	PT26	PT18	Fuel used for non-taxable use
Refrigeration Units	RE26	RE18	Fuel used for non-taxable use
Idle	ID26	ID18	Fuel used for non-taxable use

I certify that the Arizona taxes have been paid on all of the gallons claimed above. The original, unaltered invoices (and supporting documents) for the gallons claimed will be maintained for three years.

Printed Name	Title	Date
Signature (must be original wet signature)		Must be signed by the licensee or an authorized officer of the business. All other signatures require a notarized power of attorney.

ADOT Use Compliance	Reviewer	Approved <input type="checkbox"/> Yes <input type="checkbox"/> No	Approval Date	Postmark Date
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Comments

Claim Number

Requirements (Off-Highway)

A person or entity that is **licensed** in Arizona as a supplier, restricted distributor, IFTA carrier or a use fuel vendor has three years from the date the fuel was purchased to file the refund request.

A person or entity that is **not required to be licensed** as a supplier, restricted distributor, IFTA carrier or a use fuel vendor has six months from the date the fuel was purchased to file the refund request.

If the claim is less than \$10, only one request may be submitted for any one person or entity in a consecutive six month period.

The following documents must be submitted with this application:

- Fuel purchase invoice copies
- Fuel Refund Equipment List, 96-0161
- Summary Schedules, form #s 96-0168A and/or 96-0168B

Note: IFTA Carriers must include IFTA License(s) with requests over 6 months from fuel purchase.

All invoices must contain the name and address of the vendor, tax rate, product type, delivery date, quantity of fuel, invoiced amount and a statement from the seller of the motor fuel that the motor fuel is non-dyed use fuel.

Schedules A and B (instructions on next page)

Arizona Department of Revenue (ADOR) Use Tax Calculation

Schedule A – Use Class

Use Fuel (Diesel) Purchases

Schedule B – Light/Exempt Class

Use Fuel (Diesel) Purchases

Purchase Date	Gallons Purchased	Amount Paid	Line #	Purchase Date	Gallons Purchased	Amount Paid
			1			
			2			
			3			
			4			
			5			
			6			
			7			
			8			
			9			
			10			
			11			
			12			
			13			
			14			
			15			
			16			
Totals	A1	A2	17	Totals	B1	B2
Avg Price Per Gallon (17A2 ÷ 17A1)			18	Avg Price Per Gallon (17B1 ÷ 17B2)		
Federal Excise Tax			19	Federal Excise Tax		
Arizona Excise Tax			20	Arizona Excise Tax		
ADOR Avg Price Per Gallon			21	ADOR Avg Price Per Gallon		
Use Class Gallons Refunded (from page 1, section 1)			22	Light/Exempt Class Gallons Refunded (from page 1, section 1)		
Purchases Subject to ADOR Use Tax			23	Purchases Subject to ADOR Use Tax		
ADOR Use Tax Rate			24	ADOR Use Tax Rate		
Tax Due ADOR		A	25	Tax Due ADOR		B

Amount calculated does not include city use tax.

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Total Tax Due ADOR (25A + 25B)

Instructions for Schedules A and B (Off-Highway)

- Arizona use fuel (diesel) excise tax is charged at two rates requiring the creation of two schedules (Schedule A and B) to calculate the Arizona Department of Revenue (ADOR) use tax. Use Class vehicles pay 26 cents per gallon in Arizona excise tax for diesel fuel. Light Class/Exempt Class diesel vehicles pay 18 cents per gallon in Arizona excise tax for fuel.
- Schedule A applies to the use fuel purchased with 26 cents of Arizona Diesel Excise Tax included in the purchase price and Schedule B is for use fuel purchased with 18 cents of Arizona Diesel Excise Tax included in the price. (Submitted fuel invoices must be sorted by tax rate.)

Schedule A – List each purchase of use fuel (diesel) for use class vehicles for the refund period. Schedule A will calculate the state and county use tax. You will need to continue filing with the cities as applicable.

- Lines 1–16 Detail each purchase providing the purchase date, gallons purchased and amount paid for the fuel. If additional lines are needed, please attach your worksheet.
- Line 17 Record the total of gallons purchase and total amount paid listed in lines 1–16 or from your attached worksheet.
- Line 18 Divide line 17B by 17A. This calculates the average price of fuel during the refund period.
- Line 21 Deduct line 19 and 20 from line 18. This is the ADOR average price per gallon.
- Line 22 Carry forward the Use Class Gallons Claimed total from page 1, section 1.
- Line 23 Multiply line 21 times line 22. This is the total purchase dollars subject to ADOR use tax. Enter \$0.00 if you are a department or agency of the United States government.
- Line 25 Multiply line 23 by line 24. This calculates the use tax due ADOR. (Round to the nearest cent.)

Schedule B – List each purchase of use fuel (diesel) for light class/exempt class vehicles for the refund period. Schedule B will calculate the state and county use tax. You will need to continue filing with the cities as applicable.

- Lines 1–16 Detail each purchase providing the purchase date, gallons purchased and amount paid for the fuel. If additional lines are needed, please attach your worksheet.
- Line 17 Record the total of gallons purchase and total amount paid listed in lines 1–16 or from your attached worksheet.
- Line 18 Divide line 17B by 17A. This calculates the average price of fuel during the refund period.
- Line 21 Deduct line 19 and 20 from line 18. This is the ADOR average price per gallon.
- Line 22 Carry forward the Light/Exempt Class Gallons Claimed total from page 1, section 1.
- Line 23 Multiply line 21 times line 22. This is the total purchased dollars subject to ADOR Use Tax. Enter \$0.00 if you are a department or agency of the United States government.
- Line 25 Multiply line 23 by line 24, this calculates the use tax due ADOR. (Round to the nearest cent.)
- Line 26 Total the Use Tax Due ADOR from both Schedule A and B (sum line 25A + line 25B). Record the sum total here and in the Less Tax Due ADOR box on page 1, section 1.

Equipment lists, fuel invoices, and other required documents must continue to be submitted with your refund package when submitting a Use Fuel Refund Application.