

## ■ Changes in Claiming a Motor Fuel Tax Refund

### **TO:** Motor Fuel Tax Refund Claimants

Three changes have been made to the support documentation you must submit when you file a motor fuel tax refund claim on or after February 28, 1995.

#### What are the changes?

- You are no longer required to submit original invoices when filing your motor fuel tax refund claim.

We now accept **legible** reproductions of invoices or sales slips instead of the originals. Be sure to keep your originals from both taxable and nontaxable purchases in case we need to audit your records. We will not accept manifests or monthly statements as invoices.

- You are no longer required to submit invoices for taxable motor fuel.

You are now required to submit **only** invoices that directly support the nontaxable use of motor fuel. We will return claims that include invoices that support taxable use of motor fuel.

- You are no longer required to obtain an invoice marked "paid" from the seller to show proof of payment.

We will still accept an invoice marked "paid" as proof of payment. However, if an invoice is not marked "paid," you must attach photocopies of the front and back of your cancelled check or Electronic Funds Transfer (EFT) statement as proof of payment.

We will issue refunds only when the payment of tax corresponds **exactly** to the invoice for which you are filing the motor fuel tax refund claim.

#### Questions?

If you have questions or need more information, please call or write us. Our telephone number and address are printed at the bottom of this bulletin.

