## GASOLINE/SPECIAL FUEL TAX REFUND PERMIT APPLICATION

	Taxpayer Name (Last, First, Middle) (owner, partners or corporation)					Registration/Permit Number (Department Use)			
NO	Trade Name/Doing Business A								
MATI	Business Location Address			City	State	-			
NFOR	Mailing Address					□Individual			
ESS I	City	State		Zip		☐ ☐General Partnership ☐Limited Partnership ☐Corporation			
BUSINESS INFORMATION	City limits in which business is located (if applicable)			County		<del>-</del>   '			
	FEIN or Social Security Number (REQUIRED)			Telephone ( )					
II. CI	neck box of fuel type for	which yo	u will request refu	nds.					
			viation Jet Fuel  Gasohol viation Gasoline		I				
	total fuel capacity of storage tan								
Aviation Gasoline Aviatio									
III. Circle ONLY ONE classification code that best describes your business. (In the case of multiple uses, circle the code where the bulk of the fuel is used.) Provide a description of your business in Part IV.									
SERVICES-COMMERCIAL  02 Back county Tour/guide Operations  03 Carpet & Upholstery Cleaning  04 Cemetery & Crematorium Operations  05 Equipment Rental & Leasing Operations  06 Public Golf Course Operations  08 Recreational Parks/Camp Operations  09 Marina Operations  10 Ski Resort Operations  11 Snow Mobile Tour-Rental Operations  13 Mobile Wash Operations  14 Waste Disposal Facilities & Operations  18 Commercial Avn - Fixed Base Operations  19 Agricultural Crop Dusting & Spraying  AGRICULTURE/FORESTRY/FISHING  20 Crops - Grain (Wheat, Corn, Barley, Hay, Etc)  21 Crops - Fruits or Vegetables  22 Farm/Ranch - Livestock Grazing Operations			23 Farm/Ranch - Livestock Feedlot Operations 24 Sod Farm Operations 25 Commercial Nursery & Horticultural Operations 26 Forestry & Logging Operations 27 AG Dealer - Fert/Chem "Custom Appln."  CONSTRUCTION 30 General Construction 31 Highway & Road Construction 32 Commercial Building Construction 33 Construction Excavation & Digging 34 Residential Construction 35 Water Well Drilling  TRANSPORTATION/COMM 40 Refrigerated Trailers 41 Aviation - Scheduled Air Carriers 42 Railroad Operations on Rails 43 Waste Disposal Hauling - Res/Com 44 Sand, Gravel & Aggregate Hauling  degree.		45 Ready Mix Cement Hauling 46 Cement Hauling - Cement Bulker				
10 SI 11 Sr 13 M 14 W 18 Co 19 Ag AGRI 20 Co 21 Co 22 Fa	ecreational Parks/Camp Operation arina Operations ki Resort Operations who Mobile Tour-Rental Operations obile Wash Operations Paste Disposal Facilities & Operations Paste Disposal Facilities & Operation of Paste Operation Paste Disposal Facilities & Operation Paste Disposal Paste Dispos	s sins stitions G Hay, Etc) erations	CONSTRUCTION 30 General Construction 31 Highway & Road Cor 32 Commercial Building 33 Construction Excava 34 Residential Construc 35 Water Well Drilling TRANSPORTATION/C 40 Refrigerated Trailers 41 Aviation - Scheduled 42 Railroad Operations 43 Waste Disposal Haul 44 Sand, Gravel & Aggred	m "Custom Appln."  Instruction Construction tion & Digging tion  OMM  Air Carriers on Rails ing - Res/Com egate Hauling	MINING/O 50 Ores & 51 Coal Mi 52 Sand & 53 Crude F 54 Oil & Ga 55 Oil & Ga MANUFAC 60 Manufa 61 Concret 62 Sawmill 63 Recyclii PUBLIC Al	IL & GAS PROD  Rock Quarry Operations ning Operations Gravel Pit Operations Det & Natural Gas Prod Facilities Detail Gas			
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IV. Provide a brief description of your business and detail how the fuel is used in your business for exempt and non-exempt use.										
V. If you have checked the s	special fuel b	ox in Section II, p	olease answer th	e following questions:						
<ol> <li>Is the special fuel (diesel) t</li> <li>Is there some other activity</li> </ol>										
3) Is the vehicle(s) licensed for In what jurisdiction?	or IFTA? 🗆 Y	es □ No								
				lify as exempt fuel. The only exe						
is fuel used as a power sourc refunds on dyed diesel are all		ing exempt purpos	se other than pow	ering the vehicle on the road. Als	so, no					
,		ing the fuel you p	urchase If addition	onal space is required, attach a	senarate					
sheet using the same for	rmat. You ca	n attach your ow	n vehicle/equipr	ment list, if all the required in I equipment fueled from the fu	formation lel supply					
Make & Type of Equipment	Model/Year	I.D. number or License Plate Number	Fuel Type Used	Equipment Use	Miles Reported on IFTA Return (Y/N)					

## Information and Instructions

**GASOLINE, GASOHOL, AVIATION AND SPECIAL FUEL**A refund may be claimed for fuel tax paid on these fuels purchased and used in Colorado for the following purposes:

- 1. To operate stationary engines, motor boats or vehicles on or over fixed rails.
- 2. Farm vehicles when used on farms and ranches, and farm tractors and implements of husbandry when operated off the public roads.
- 3. For cleaning, dyeing or any other commercial use of equipment or machinery not used on roads.
- 4. To operate any machine owned or operated by the United States or any of its agencies, the State of Colorado or any of its agencies, any town, city, county, city and county, or Colorado school district and any other political subdivision of Colorado.
- 5. Vehicles or construction equipment operated within the confines of highway construction projects when actually used in the construction of such highways.
- State licensed agricultural applicator aircraft used exclusively for agricultural applications and used only on private landing facilities. Aviation fuel tax will only be refunded to the extent of 50 percent of tax paid.
- 7. Aircraft operated by scheduled air carriers or commuter airline operators.
- 8. Fuel used for aviation purposes (items 6 and/or 7) on which the gasoline or special fuel tax has been paid.

## **COMPLETION OF THE APPLICATION FORM**

Business Information: Provide name of the claimant, business location address, and mailing address. If the name of the claimant is a corporation enter it or if partners, enter partner names.

You must provide a social security number or your FEIN number for the claimant. Indicate the type of ownership. You must provide a telephone number.

Check the type of fuel for which you will be claiming a refund. Enter the fuel storage capacity of your storage tanks for fuel you are claiming a refund.

- Gasoline is: a flammable liquid used primarily as a fuel for the propulsion of motor vehicles, motor boats or aircraft.
- Gasohol is: a minimum blend by volume of 10 percent alcohol derived from agricultural commodities and forest products, added to gasoline.
- Special fuel is: diesel engine fuel, kerosene, liquefied petroleum gas and natural gas used for the generation of power to propel a motor vehicle on Colorado highways. Special fuel does not include gasoline.
- Aviation gasoline is: gasoline used as fuel for the propulsion of non-turbo-propeller or non-jet engine aircraft.
- Aviation jet fuel is: gasoline used as a fuel for the propulsion of turbo-propeller or jet engine aircraft.

**REFUND PERMIT** - Refund applicants must obtain a permit number from the Department of Revenue before or at the time the first refund claim is made. All claims and correspondence must bear the refund permit number. A permit number will be canceled if the holder files no claim for a period of 24 months. Inform this office of any changes in the nature of your business. **Permits are nontransferable.** 

**REFUND CLAIMS** - All claims must be made within twelve months after the fuel purchase. Only one claim may be filed in a calendar quarter, (Jan.–March, or July–Sept., etc.)

Refunds are not allowed on claims for less than 20 total gallons (except for Political Subdivisions and Government Entities).

**POLITICAL SUBDIVISIONS/GOVERNMENT ENTITIES** - Refunds will be made on all tax-paid purchases of fuel regardless of gallon amount. The fuel must be used in government vehicles in the conduct of government business.

**RECORD KEEPING** - You must maintain records of your fuel usage for three years.

**REFUND CLAIMS FOR IFTA QUALIFIED VEHICLES** - Any refund request that includes fuel placed in the tank of a vehicle whose miles are reported on an IFTA return must answer the questions in Section V and will, upon approval, receive a separate refund claim form for IFTA related requests.

## MAIL AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue Denver, CO 80261-0009