



**APPLICATION FOR REFUND  
OF KENTUCKY MOTOR FUEL TAX PAID  
ON NONHIGHWAY MOTOR FUELS  
(KRS 138.344 through 138.355)**

FOR DEPARTMENT USE ONLY	
Date	_____ / _____ / _____
Processed	_____ / _____ / _____ By _____

► See Instructions on Reverse

Name of Applicant _____	Kentucky Motor Fuels Tax Refund Permit Number _____
Mailing Address _____	Federal Employer ID Number ____ - _____
City _____ State _____ ZIP Code _____	Refund claim is being filed:
Telephone Number (____) _____	<input type="checkbox"/> For calendar quarter ending _____
	<input type="checkbox"/> For calendar year ending December 31, _____

PART I—Computation of Refund Gallonage	Agricultural Gasoline	Special Fuels
1. Kentucky tax-paid motor fuel gallons reflected on attached refund invoices .....	gal.	gal.
2. Number of line 1 gallons used in <b>unlicensed</b> vehicles on the highways .....	gal.	gal.
3. a. Number of gallons of gasoline used in stationary engines or tractors for agricultural purposes (line 1 minus line 2) .....	gal.	
b. Number of gallons of special fuels used in unlicensed vehicles or equipment for nonhighway purposes (line 1 minus line 2) .....		gal.

**PART II—Computation of Kentucky Sales Tax to be Deducted from Special Fuels Tax Refund**

Kentucky Sales Tax Permit Number _____	
<b>NOTE:</b> If you claim that the special fuel reported on line 3 above is exempt from the 6 percent Kentucky sales tax, indicate the reason below and <b>do not</b> complete the remainder of Part II. Proceed to Part III.	
<input type="checkbox"/> I hold an Energy Direct Pay Authorization.	
<input type="checkbox"/> Fuel used for agricultural purposes pursuant to KRS 139.480.	
<input type="checkbox"/> Other (describe) _____	
4. Total purchase price (including all taxes paid) of all refund special fuels reflected on attached refund invoices .....	\$
5. Deductions:	
a. Purchase price (including all taxes you paid) of gallons reported on line 2 above .....	\$
b. <b>Kentucky</b> special fuels tax paid on gallons reported on line 3 above (Kentucky tax rate (____) times gallons) .....	\$
c. Kentucky Petroleum Environmental Assurance Fee paid on gallons reported on line 3 above (.014 times gallons) .....	\$
d. Total deduction (add lines 5a, 5b and 5c) .....	\$
6. Amount subject to Kentucky sales tax (line 4 minus line 5d) .....	\$
7. Kentucky sales tax rate .....	.06
8. Total Kentucky sales tax due (to be deducted from refund) (line 6 times line 7) .....	\$

**PART III—Motor Fuels Refund Computation**

9. Total gallons subject to Kentucky motor fuels tax refund (same as line 3 above) .....	gal.	gal.
10. Gross motor fuels tax refund claimed (line 9 times Tax Rate) .....	\$	\$
11. Sales tax liability (same as line 8 above) .....		\$ ( _____ )
12. Net motor fuels tax refund claimed (line 10 minus line 11) .....	\$	\$

**PART IV—Petroleum Environmental Assurance Fee Refund Computation**

13. Total gallons subject to Petroleum Environmental Assurance Fee (same as line 9 above) .....	gal.	gal.
14. Fee refund claimed (line 13 gallons times .014) .....	\$	\$

**IMPORTANT NOTICE** ► Mail completed application to: Kentucky Department of Revenue  
Motor Fuels Tax Compliance Section  
P.O. Box 1303, Station 63  
Frankfort, KY 40602-1303

I hereby certify that this requested refund of Kentucky motor fuels tax is supported by correct and unaltered refund invoices issued by a licensed motor fuels dealer for motor fuel purchases, that the motor fuel for which refund is claimed herein was placed in a tank marked "Refund Motor Fuel," and that all information contained herein is true to the best of my knowledge and belief. I further certify that none of the fuel for which refund is claimed was or will be used in licensed vehicles on public highways.

Signature of Refund Permit Holder or Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_, 20 \_\_\_\_\_

## INSTRUCTIONS

This application shall be filed by Kentucky motor fuels tax refund permit holders on a calendar quarter or calendar year basis. Attach the original invoices issued by the licensed special fuels or gasoline dealer to this application. These invoices must reflect the itemized tax and fees charged. Use this form to apply for a refund of the Motor Fuels Tax and Petroleum Environmental Assurance Fee. A separate check will be issued for the fee refund.

## IMPORTANT INFORMATION

- Purchases made prior to the effective date of the Kentucky motor fuels tax refund permit are not refundable.
- Purchases from retail filling stations do not qualify for refund.

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## CONTACT THE FOLLOWING

**For Forms, Information and Assistance** ➤ Motor Fuels Tax Compliance Section  
(502) 564-3853