FORM **706**

MARYLAND MOTOR FUEL TAX

REFUND CLAIM FORM



237060049 **DO NOT WRITE IN SHADED AREAS**

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

					Class		Ref	und Stat	us		
FEIN Number					County C	Code	Tra	n Status			
SSN Number					Account	Number					
Name (1)					Sequenc	e Number					
Name (2)					Type of	Refund (Check on	ne):				
Address (1)					Farm						
Address (2)					Const	truction					
City, State, ZIP						Boat (Commercial purpose only)					
Telephone Number						Aircraft (Specify reason for exempt qualification)					
E-Mail Address											
						r:					
				Period of Claim							
				From			To				
Period of Fuel Purchase From		Column A Enter Gallons Purchased Each Period		Column B Enter Non-Refundable		Column C Net Refundable		Tax Per Gallon			
То	Fuel Type	(Use rounded numbers)	LESS	Gallons (Use rounded numbers)	EQUALS	Gallons (Use rounded numbers)	TIMES	(See Chart)	EQUALS	Column D Refund Amount	
	GAS		-		=		Х		=		
	GAS		-		=		Х		=		
	GAS		-		=		Х		=		
	DIESEL		-		=		Х		=		
	DIESEL		-		=		Х		=		
	AVIATION		-		=		Х	-07	=		
	TOTALS		-		=						
CERTIFICATION: Under per and belief, and that no part											
Signed:						Date:					
Printed Name:					Title	e:					

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REFUND CLAIM FORM INSTRUCTIONS

IMPORTANT: Your claim cannot be accepted unless it is prepared in accordance with the instructions listed below.

- The total gallons of fuel purchased in Maryland, supported by the original invoice for each purchase, must be entered in column A corresponding to the period when the fuel was purchased (see invoice date).
- Column A must always equal the sum of column B and column C for each line.
- Multiply the amount in column C of each line by the applicable tax per gallon. Enter this amount in column D for each line.

Effective Dates	Туре	Rate
7/1/2015 - 12/31/2015	GAS	.321
7/1/2015 - 12/31/2015	DSL	.3285
1/1/2016 - 6/30/2016	GAS	.3260
1/1/2016 - 6/30/2016	DSL	.3335
7/1/2016 - 6/30/2017	GAS	.3350
7/1/2016 - 6/30/2017	DSL	.3425
7/1/2017 - 6/30/2018	GAS	.3380
7/1/2017 - 6/30/2018	DSL	.3455
7/1/2018 - 6/30/2019	GAS	.353
7/1/2018 - 6/30/2019	DSL	.3605
7/1/2019 - 6/30/2020	GAS	.3670
7/1/2019 - 6/30/2020	DSL	.3745
7/1/2020 - 6/30/2021	GAS	.3630
7/1/2020 - 6/30/2021	DSL	.3705
7/1/2021 - 6/30/2022	GAS	.3610
7/1/2021 - 6/30/2022	DSL	.3685
7/1/2022 - 6/30/2023	GAS	.4270
7/1/2022 - 6/30/2023	DSL	.4345
7/1/2023 - Present	GAS	.4700
7/1/2023 - Present	DSL	.4775

- Add the sum totals of columns A, B, C and D and enter on the TOTALS line.
- 5. The sum total of column D will equal your refund.

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.

- (a) 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.
- (b) 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.

For more information

Visit our Web site at **marylandtaxes.gov** or call Taxpayer Service at 1-800-638-2937 or 410-260-7980 from Central Maryland. For the hearing impaired: Maryland Relay Service 711

Comptroller of Maryland Revenue Administration Division Motor Fuel Refund Unit Room 306B 110 Carroll Street Annapolis, MD 21411-0001