

MC045G GAS TAX REFUND REQUEST FORM INSTRUCTIONS

VERIFICATION AND AUDIT: Important - Please Read

The records required to substantiate this claim for a refund **must** be retained and be available for at least **four years from the date of the refund request**. The required records to be provided for an audit include original fuel receipts, bulk tank fuel logs, tank truck fuel logs, and equipment lists, as applicable. Issuance of a refund request by the Department does not ensure eligibility. Failure to maintain the records necessary to validate a refund claim will result a disallowance of any refund(s) deemed unsupported during an audit; standard penalty and interest rates are also applied.

FILING:

All refunds must be based on a minimum of 200 gallons. The documentation provided for a refund must fall within the period beginning and ending dates indicated at the top of the request.

INVOICES

All Invoices must include:

1. The month, day, and year;
2. The name and Nevada business address of the seller printed on the invoice or stamped with an imprinter;
3. The name and address of the purchaser (put in by the seller and not made out to "cash". Purchaser's name must be the same as that of the claimant; and
4. The fuel type listed, the number of gallons sold, the price per gallon, the total price and indicate if tax was collected.

Original invoices must be submitted with this form and be legibly dated without strike-outs or alterations. Invoices must be filed with the department within 12 months from the date of purchase. Monthly statements or work orders are not invoices. Duplicate (1st carbon) invoices can be submitted on a separate request if the original is lost or destroyed. Requests filed with duplicate invoices will be held for twelve months.

Part 1, Identifying Information

Enter the following information:

1. Nevada Account Number;
2. Time period for the refund request; (Beginning and ending dates)
3. Account Name, Federal Identification Number, mailing address, city, state, zip code and location of records if different from the mailing address;
4. Contact Person name, telephone number, and email address;
5. Check the type of fuel claimed on the refund; If you have a claim for **more than one county or fuel type, you must prepare a separate claim for each location/fuel type.**
6. Check how the fuel was purchased, if using a bulk tank you must provide inventories and submit Section B with your claim.
7. Enter the amount of the Motor Vehicle Fuel refund requested in the line as indicated.

Complete pages 1-4, the signature lines, attach the appropriate documentation and forward the request to the Nevada Department of Motor Vehicles, 555 Wright Way, Carson City, NV 89711. This form must have a signature by the owner, partner, or corporate officer. *If the taxpayer authorizes another person to sign this MC45 Refund Request, there must be a valid power of attorney on file.* Any person who is paid for preparing a refund request must also sign the return as preparer.

Part 2, Motor Vehicle Fuels

Complete this section for all refund requests on gasoline, gasohol and E85. Check the non-highway use if applicable. Enter the number, date and number of gallons purchased for each invoice attached to the request. Use additional pages if necessary.

General refunds are filed for auxiliary equipment with no auxiliary motor or separate tank. To calculate the refund amount:

- 1) Enter the "total gallons purchased" for the equipment during the refund period.
- 2) Multiply the total gallons purchased by 80 percent, enter this amount on the "Less gallons for highway use" line.
- 3) Subtract the highway use gallons from the total gallons purchased to determine the "total gallons claimed for refund".
- 4) Enter the rate of refund from the "Motor Fuel Rate Matrix" supplied for the State/County taxes, and multiply the total gallons claimed for refund by the applicable tax rate for the county where the fuel was purchased to determine the (State/County) "Motor Vehicle Fuel Refund Amount".
- 5) Multiply the total gallons claimed for refund by .0098 to determine the (1 cent tax) refund amount.
- 6) Add the total State/County and the 1 cent tax amounts to determine total amount of claim.
- 7) Indicate the county where the fuel was taxed (purchased).

NOTE: *Refunds will be made at the tax rate in the county of purchase, less 2 percent.*

Attachment A

This section must list all equipment with exempt fuel usage claimed. A current equipment list must accompany each request for refund.

Attachment B

This section must be completed and returned with the refund request if bulk fuel is maintained.

NOTE: Submit a separate claim for each county where fuel was purchased.

AUTHORIZATION:

(Statutes are subject to change after legislative session, please see www.leg.state.nv.us for updates)

NRS 365.370 Any person who exports any motor vehicle fuel or fuel for jet or turbine-powered aircraft from this state, or who sells any such fuel to the United States Government for official use of the United States Armed Forces, or who buys and uses any such fuel for purposes other than for the propulsion of motor vehicles or jet or turbine-powered aircraft, and who has paid any tax on such fuel levied or directed to be paid as provided by this chapter, either directly by the collection of the tax by the vendor from the customer or indirectly by the addition of the amount of the tax to the price of the fuel, must be reimbursed and repaid the amount of the tax so paid by him except as follows:

1. Claims for refunds must be paid by prescribed classes in accordance with the regulations of the Department.
2. The minimum claim for a refund must be based on at least 200 gallons of such fuel purchased in this State within a 6-month period which issued for a purpose that is exempt from payment of the excise taxes imposed by this chapter.
3. No refund of motor vehicle fuel taxes may be made for off-highway use of motor vehicle fuel consumed in watercraft in this State for recreational purposes.
4. A person who exports, sells, buys or uses aviation fuel for any purpose is not entitled to reimbursement of any tax paid by him on such fuel.

NRS 365.420 Time for application for refund. Except as provided in [NRS 360.235](#), all:

1. Applications for refund based upon exportation of motor vehicle fuel or fuel for jet or turbine-powered aircraft from this state must be filed with the department within 3 months from the date of exportation.

2. Other applications, together with the necessary supporting evidence, must be filed with the department within 12 months from the date of purchase.

3. Rights to refunds are forfeited if applications are not filed with the department within the times prescribed in this section.

NRS 365.380 Presentation of claim for refund; maintenance of certain records; limitation on refund of tax on motor vehicle fuel for off-highway use; department may require claimant to become dealer. [Effective January 1, 2002.]

1. A claimant for refund must present to the department a refund claim form accompanied by the original invoices showing the purchase. The refund forms must state the total amount of fuel so purchased and used otherwise than for the propulsion of motor vehicles or jet or turbine-powered aircraft and the manner and the equipment in which the claimant has used the fuel.

2. A claimant for refund of tax on motor vehicle fuel or fuel for jet or turbine-powered aircraft purchased and exported from this state shall execute and furnish to the department a certificate of exportation on such form as may be prescribed by the department.

3. An invoice to qualify for refund must contain at least:

- (a) The number of gallons of fuel purchased;
- (b) The price per gallon;
- (c) The total purchase price of the fuel; and
- (d) Such other information as may be prescribed by the department.

4. The signature on the refund claim form subjects the claimant to the charge of perjury for false statements contained on the refund application.

5. Daily records must be maintained and preserved for a period of 4 years for audit purposes of all motor vehicle fuel and fuel for jet or turbine-powered aircraft used. The record must set forth:

- (a) The piece of equipment being supplied with the fuel;
- (b) The number of gallons of fuel used in each fill; and
- (c) The purpose for which the piece of equipment will be used.

The motor vehicle fuel fills must be further classified according to whether the motor vehicle fuel was used on or off the highway.

6. If a motor vehicle with auxiliary equipment consumes motor vehicle fuel and there is no auxiliary motor or separate tank for the motor, a refund of 20 percent of the tax paid on the fuel used in the vehicle may be claimed without the necessity of furnishing proof of the amount of fuel consumed in the operation of the auxiliary equipment. The department shall, by regulation, establish uniform refund provisions for the respective classes of users who claim refunds of more than 20 percent of the tax paid.

7. No person may be granted a refund of motor vehicle fuel taxes for off-highway use when the consumption takes place on highways constructed and maintained by public funds, on federal proprietary lands or reservations where the claimant has no ownership or control over the land or highways, except when the person is under a contractual relationship with the Federal Government or one of its agencies and is engaged in the performance of his duties pursuant to that relationship. Employment of a person by the Federal Government or any of its agencies does not constitute a contractual relationship for the purpose of this subsection.

8. If, in the opinion of the department, it would be beneficial to the state for a refund claimant to become a licensed dealer or supplier, the claimant may, at the option of the department, be required to become a licensed dealer or supplier rather than a refund claimant unless the claimant chooses to claim refunds at the tax rate, less 2 percent.