

# MF-004 INSTRUCTIONS

## RETAILER'S CLAIM FOR GASOLINE TAX REFUND

Wisconsin law provides that any person who operates a retail service station may claim a refund of one-half of one percent of the Wisconsin motor vehicle fuel tax paid on **gasoline** received into that person's retail storage facilities. This refund is designed to compensate for shrinkage and evaporation losses.

*Exceptions* - Refunds may NOT be claimed on the following fuel purchases:

1. Diesel fuel.
2. Gasoline purchased by you and resold and shipped to customers without being placed in your retail storage facilities.
3. Consignment purchases.

### HOW TO OBTAIN A REFUND

A refund may only be obtained by completing this claim form and filing it with the Wisconsin Department of Revenue.

### DUE DATE

You may file up to two refund claims a month. A claim must be filed within 12 months from the date fuel is purchased (not date of payment).

### DOCUMENTATION

Documentation of your gasoline purchases must accompany your claim in order to obtain a refund.

Select one of the two options below to detail your purchases.

#### 1. *Purchase Schedule (instead of invoices)*

You may submit a schedule listing your gasoline purchases instead of submitting invoices. A purchase schedule is provided on page 2 of this claim form. In lieu of completing this schedule, you may submit a computerized listing of your gasoline purchases. If you submit a computerized listing, it **MUST** contain the same information on page 2. If your listing includes all gasoline shipments, indicate with a red check mark those shipments for which you are claiming a refund.

#### 2. *Copies of Invoices*

Invoices must be submitted for your gasoline purchases. You must submit a separate invoice for each purchase. Grouping purchases on one invoice is not acceptable. Do not send original invoices as they will not be returned to you. More than one invoice may be photocopied to a single page provided they were copied in ascending date order (oldest invoice first) and all information is legible.

Each invoice prepared by your supplier must contain the following information.

1. Date of purchase
2. Name and address of purchaser
3. Name and address of seller
4. Number of gallons purchased
5. Type of fuel purchased
6. Amount of Wisconsin fuel tax paid

Your invoices must also be accompanied by documentation (e.g., Excel spreadsheet, etc.) to show how you computed the

gallons entered on line 1. Attach this documentation to the invoices covered by that tape/spreadsheet.

### DATES OF FUEL PURCHASES COVERED BY THIS CLAIM

Enter the first and last gasoline purchase dates included in your refund claim.

### REFUND COMPUTATION SCHEDULE

**Line 2.** Indicate the gallons included on line 1 which were not received into your retail storage.

**Line 3.** The total must agree with the total gallons in the Retail Station Location Information at the bottom of the claim.

### RETAIL STATION LOCATION INFORMATION

List the station name, address, and gallons of **gasoline received** at each of your retail stations included in this refund claim. **Do not use post office box addresses.**

Sign and date the refund claim and include a contact telephone number.

### ASSISTANCE

You can access the department's website at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us for assistance

#### Physical Address

2135 Rimrock Road  
Madison WI 53713

#### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

### RECORDS

Keep a copy of this refund claim and all records used in preparing the claim for a minimum of four years. Keep these records in a place and manner that is easily accessible for review by department representatives. The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

### FRAUDULENT CLAIMS

Under sec. 78.73(1), Wis. Stats., any person who uses a false or fictitious name when submitting a refund claim, or commits any other fraud in preparing and submitting a claim, may be fined not more than \$500 or imprisoned not more than 6 months or both. Altering a purchase date on an invoice to bring it within the 12 month time limitation for filing a refund claim is a fraudulent act.