

MF-012 Vendor's Claim for Motor Vehicle Fuel Tax Refund

(Including Petroleum Inspection Fee)

Section 1:

Use BLACK INK Only

Legal Name	Tax Account Number	
Business Name (DBA)	FEIN or SSN	
Mailing Address	Wisconsin County of Business Location	
City	State	Zip Code

Entity ceased business on / /
(MM DD YYYY)

Check if address, name, or entity change

Section 2: Type of Ownership (check one)

<input type="checkbox"/> Sole Proprietorship
<input type="checkbox"/> Partnership. <i>Indicate type</i> ▶ <input type="checkbox"/> General <input type="checkbox"/> Limited <input type="checkbox"/> Limited liability partnership (LLP)
<input type="checkbox"/> S Corporation <input type="checkbox"/> C Corporation ▶ Date of Incorporation <u> / / </u> State of Incorporation ▶ _____ (mo/day/yr)
<input type="checkbox"/> Limited liability company <input type="checkbox"/> Taxed as a corporation <input type="checkbox"/> Taxed as a partnership
<input type="checkbox"/> Disregarded as an entity separate from its owner (single member LLC only)
<input type="checkbox"/> Nonprofit organization
<input type="checkbox"/> Governmental unit (<i>describe</i>) _____
<input type="checkbox"/> Other (<i>describe</i>) _____

Section 3: DATES OF EXEMPT SALES INCLUDED IN THIS CLAIM

Date of FIRST exempt sale (MM/DD/CCYY)	Date of LAST exempt sale (MM/DD/CCYY)
/ /	/ /

Section 4: REFUND COMPUTATION SCHEDULE

(Enter whole gallons only)

	Column 1 Tax-Paid Gasoline	Column 2 Tax-Paid Undyed Diesel	Column 3 Other Fuels
1 Motor vehicle fuel tax rate per gallon 1	.309		
2 Petroleum inspection fee per gallon 2	.02		
3 Sales to U.S. government or its agencies (do not include sales to the State of Wisconsin and Wisconsin municipalities or school districts) 3 Enter names of purchasers _____ Enter type of fuel for column 3 _____			
4 Sales of gasoline for off-road agricultural use (100 gal. min. per sale) 4			
5 Sales of gasoline for off-road nonagricultural use (100 gal. min. per sale) 5			
6 Sales to common motor carriers for the urban mass transportation of passengers 6			
7 Sales of gasoline (for aircraft use) to general aviation fuel dealers or users licensed with the Wisconsin Dept. of Revenue (100 gal. minimum per sale) 7			
8 Sales of undyed diesel fuel for use as heating oil 8			
9 Other - please explain: _____ 9			
10 TOTAL GALLONS SOLD EXEMPT (<i>add lines 3 through 9 in each column</i>) 10			
11 Add gallons on line 10, columns 1 and 2 11			
12 Fuel tax refund (<i>multiply total gallons on line 11 by fuel tax rate on line 1</i>) 12			
13 Add gallons on line 3, columns 1, 2 and 3 13			
14 Petroleum inspection fee refund (<i>multiply total gallons on line 13 by fee on line 2</i>) 14			
15 TOTAL REFUND CLAIMED (<i>add lines 12 and 14</i>) 15			\$

Section 5: DECLARATION: *I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.*

Signature (<i>do not print or type</i>)	Printed Name (<i>print clearly</i>)	Telephone Number ()	Date
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MF-012 INFORMATION AND INSTRUCTIONS - VENDOR'S CLAIM FOR MOTOR VEHICLE TAX REFUND

Wisconsin law allows persons who sell **gasoline and/or undyed diesel fuel** for exempt use to receive a refund of the Wisconsin motor vehicle fuel tax they pay suppliers when purchasing the fuel for resale. The types of sales qualifying for motor fuel tax refund are listed on lines 3 through 9 in Section 4 on the front of this form. Exempt sales must be documented (see RECORDS below).

The petroleum inspection fee is only refundable on fuel sold to the U.S. Government and its agencies.

EXCEPTIONS - Since dyed **diesel fuel** is purchased tax-free and may only be used for exempt purposes, refunds of the motor vehicle fuel tax may **NOT** be claimed on sales of this fuel.

DUE DATE

Refund claims must be filed within four years from the date exempt fuel is sold. You may not file more than one refund claim per month.

FILING METHOD

Form MF-012 may be filed electronically through *My Tax Account* (MTA) or send a completed form to the mailing address below. To speed the processing of your request,

- file using MTA
- prior to filing a refund claim, you should register with the department using Form MF-112. Forms are located at revenue.wi.gov.

COMPLETING FORM

Section 1: Enter the business name, both legal and Doing Business As (DBA) if applicable. Enter your account number (if known) and your Federal Employer Identification number (FEIN), or Social Security Number (SSN), if a sole proprietor. Enter your mailing address. Enter the Wisconsin county name in which the business is physically located. If the entity has ceased operation, check this box and enter the date business ceased. If the address, business name or type of entity has changed, check that box.

Refunds will not include interest.

Section 2: Check the appropriate ownership type and enter any additional information, requested for the box checked.

Section 3: Dates of Exempt Sales Included

Enter the dates for the first and last exempt fuel sales included in this refund request.

Section 4: Refund Computation

Before completing this schedule, separate the exempt sales between the fuel types identified by columns 1, 2, and 3 of this schedule.

Further separate them by type of exempt sale (lines 3 - 9).

Complete only those columns and lines which pertain to the exempt fuel sales being claimed.

Lines 4 and 5. Gasoline sold for off-road use must be delivered directly into the buyer's bulk storage tank in an amount 100 gallons or more.

Line 7. Gasoline sold for aircraft use must be delivered directly into the licensed aviation fuel dealer or user's bulk storage tank in an amount 100 gallons or more.

Line 9. Enter other exempt sales allowed by Wisconsin law, such as undyed diesel fuel sold for use in trains or fuel sold to enrolled tribal members living on their own tribe's reservation or trust lands. Attach a schedule listing the exempt sales entered on this line.

Section 5:

Enter a contact name and phone number, sign and date the refund claim.

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.

RECORDS

Persons making exempt sales must maintain records of each sale, including the name and address of the buyer, date of sale, the number of gallons sold, type of fuel sold, and the amount of state motor vehicle fuel tax and petroleum inspection fee (when applicable) deducted from the sales price.

Exemption certificates - In order to make exempt sales, you must execute, with those buyers, an exemption certificate (MF-209) or other documentation which indicates that the customers are eligible to purchase the motor vehicle fuel exclusive of the Wisconsin motor vehicle fuel tax. It is not necessary to execute the exemption certificate with the buyer when a sale is exempt from the petroleum inspection fee (US Government or its agencies).

CAUTION: When records are not maintained, Wisconsin law presumes that motor vehicle fuel is sold with the fuel tax and petroleum inspection fee included (**Presumption Law**).

Keep a copy of this refund claim and all records used in preparing this claim for a minimum of four years. Keep them in a place and manner 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.

ASSISTANCE

You can access the department's web site 24 hours a day, 7 days a week, at revenue.wi.gov. From this web site, you can:

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

Physical Address

2135 Rimrock Road
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

E-mail: excise@revenue.wi.gov

Mailing Address

Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900

Madison WI 53708-8900