DR 7189 (09/09/13)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
(303) 205-8205

Aviation Jet Fuel



# Gasolin **Tax Refund**

Gasoline/S	4:	Registration/Permit Number (Department Use Only)  General Partnership Individual				
Tax Refund Pe	ermit Applica	ition	☐ Governm	Partnershi nent	p Corpo	
	If other, specify:					
I. Business Information		First Name			Batter Latter Territor	
Last Name or Business Name		First Name			Middle Initia	31
Trade Name			FEIN		SSN (required)	1
City limits in which business is located (if a	applicable)	County in which bus	siness is located			
Business Location Address				Phone N	Number	
City				State	Zip	
Mailing Address						
City				State	Zip	
II. Check box of fuel type for yo	u will request refund	ds		'	<u>'</u>	
☐ Special Fuel	☐ Gasoline		☐ Avia	ation Jet	Fuel	
☐ Aviation Gasoline	☐ Gasohol (in	cludes E10 and E85	85) Compressed Natural Gas			;
☐ Liquified Natural Gas	☐ LPG					
Enter total fuel capacity of storage			I.e			
Aviation Gasoline	Special Fuel		Gasoline/	Gasohol		
Aviation Jet Fuel	LPG		Liquid Na	tural Gas	'	



III. Circle Only One classification code that best describes your business. (In the case of multiplies uses, circle the code where the bulk of the fuel is used.) Provide a description of your business in Part IV.						
Services - Commercial	23. Farm/Ranch - Livestock Fe	eedlot Operations	ns 46. Cement Hauling - Cement Bulker		ulker	
2. Back County Tour/Guide Operations	24. Sod Farm Operations		47. Gen Const Prod Hauling - Lumber/Rebar			
3. Carpet & Upholstery Cleaning	25. Commercial Nursery & Hor	ticulture Operations	48. Irrigations Systems Operations			
4. Cemetery & Crematorium Operations	26. Forestry & Logging Ope	erations	Mining/ Oil & Gas Prod			
5. Equipment Rental & Leasing Operations	27. AG Dealer - Fert/Chem	"Custom Appln."	50. Ores & Rock Quarry Operations			
6. Public Golf Course Operations	Construction		51. Coal Mining Operations			
8. Recreational Parks/ Camp Operations	30. General Construction	on <b>52.</b> Sand & Gravel Pit Operations		S		
9. Marina Operations	31. Highway & Road Const	ruction	53. Crude Pet & Natural Gas Prod Facilitie			
10. Ski Resort Operations	32. Commercial Building Co	onstruction	54. Oil & Gas Exploration & Drilling Operation		Operations	
11. Snow Mobile Tour Rental Operations	33. Construction Excavatio	n & Digging	& Digging 55. Oil & Gas Field Service Operation		rations	
12. Lawn/Garden/Landscape Services	34. Residential Construction	sidential Construction Manufacturing				
13. Mobile Wash Operations	35. Water Well Drilling		60. Manufacturing Operations - General			
14. Waste Disposal Facilities & Operations	Transportation/ Comm		61. Concrete Prods, Brick, Block Mfg			
18. Commercial Avn - Fixed Base Operations	40. Refrigerated Trailers		<b>62.</b> Sawmill Operations			
19. Agricultural Crop Dusting & Spraying	41. Aviation - Scheduled Ai	Air Carriers 63. Recycling & Mfg Ope		Afg Operations		
Agriculture/ Forestry/Fishing	42. Railroad Operations on	n Rails Public Administration/Govt				
20. Crops - Grain (Wheat, Corn, Barley, Hay, Etc)	43. Waste Disposal hauling	ı - Res/Com	99. State, Local, Federal, Public Education, Dists			
21. Crops - Fruits or Vegetables	44. Sand, Gravel & Aggreg	ate Hauling				
22. Farm/Ranch - Livestock Grazing Operations	<u> </u>	uling				
Signed under penalty of perjury in th Taxpayer's Last Name (Individual, partners, corpo		First Name			Middle Initial	
Applicant's signature				Phone Number		
Signatures of Other Officers Authorized to Sign R	efund Checks			Date (MM/DD/YY)	<b>?</b>	
IV. Provide a brief description of your bound non-exempt use.	usiness and detail how t	he fuel is used	in your business	s for exempt a	and	



V. If you have checked	d the spe	cial fuel box	in Section	II, please an	swer the following	questions:	
1. Is the fuel being place	ed in the ta	ank of a vehicl	le with a curr	ent license pl	ate?		Yes □ No
2 la thara agus athar	a ativita ( a c			at maissan) that	uses final tales from	4h o	
2. Is there some other a same tank as the fue					uses luer taken from		Yes □ No
3. Is the vehicle(s) licensed		ocio tric verne	In what Jurisd				103 🗀 110
□Yes	□No						
Note: Fuel used in vehicles	s licensed a	and plated for c	n-road use d	oes not qualify	as exempt fuel. The on	ly exemption	is fuel used as a
power source for a qualifying							
VI. List all the equipme							
					equipment list, if all d equipment fueled fr		
					- oquipmont raoioa n	0111 1110 1401	Miles Reported
Make & Type of Equipment	Model/ Year	License Plate I.D. Number i		Fuel Type Used	Equipment Use		On IFTA Return
or Equipment	icai	1.D. Number		0300			(Y/N)
			-				

## Information and Instructions

**Gasoline, Gasohol, Aviation and Special Fuel**A refund may be claimed for fuel tax paid on these fuels purchased and used in Colorado for the following purposes:

- To operate stationary engines, motor boats or vehicles on or over fixed rails.
- Farm vehicles when used on farms and ranches, and farm tractors and implements of husbandry when operated off the public roads.
- **3.** For cleaning, dyeing or any other commercial use of equipment or machinery not used on roads.
- 4. To operate any machine owned or operated by the United States or any of its agencies, the State of Colorado or any of its agencies, any town, city, county, city and county, or Colorado school district and any other political subdivision of Colorado.
- Vehicles or construction equipment operated within the confines of highway construction projects when actually used in the construction of such highways.
- **6.** State licensed agricultural applicator aircraft used exclusively for agricultural applications and used only on private landing facilities. Aviation fuel tax will only be refunded to the extent of 50 percent of tax paid.
- Aircraft operated by scheduled air carriers or commuter airline operators.
- **8.** Fuel used for aviation purposes (items 6 and/or 7) on which the gasoline or special fuel tax has been paid.

## Completion of the Application Form

Business Information: Provide name of the claimant, business location address, and mailing address. If the name of the claimant is a corporation enter it or if partners, enter partner names.

You must provide a social security number or your FEIN number for the claimant. Indicate the type of ownership. You must provide a telephone number.

Check the type of fuel for which you will be claiming a refund. Enter the fuel storage capacity of your storage tanks for fuel used in your business operations.

- Gasoline is: a flammable liquid used primarily as a fuel for the propulsion of motor vehicles, motor boats or aircraft.
- Gasohol is: a minimum blend by volume of 10 percent alcohol derived from agricultural commodities and forest products, added to gasoline.

 Special fuel is: diesel engine fuel, kerosene, liquefied petroleum gas and natural gas used for the generation of power to propel a motor vehicle on Colorado highways. Special fuel does not include gasoline.

**Note**: Refund requests for special fuel types: compressed natural gas, liquefied natural gas and LPG are to be completed under the appropriate columns. DO NOT include refund requests for these fuel types under the Special Fuel column.

- Aviation gasoline is: gasoline used as fuel for the propulsion of non-turbo-propeller or non-jet engine aircraft.
- Aviation jet fuel is: gasoline used as a fuel for the propulsion of turbo-propeller or jet engine aircraft.

Refund Permit - Refund applicants must obtain a permit number from the Department of Revenue before or at the time the first refund claim is made. All claims and correspondence must bear the refund permit number. A permit number will be canceled if the holder files no claim for a period of 24 months. Claimants are required to notify this office of any changes in the nature of the business or address by written letter or web message. Claimants are also required to notify this office and re-apply for a new permit if there is an ownership, name, DBA or FEIN change. Permits are nontransferable.

**Refund Claims -** All claims must be made within twelve months after the fuel purchase. Only one claim may be filed in a calendar quarter, (Jan.–March, or July–Sept., etc.)

Refunds are not allowed on claims for less than 20 total gallons(except for Political Subdivisions and Government Entities).

## Political Subdivisions/Government Entities -

Refunds will be made on all tax-paid purchases of fuel regardless of gallon amount. The fuel must be used in government vehicles in the conduct of government business.

#### Record Keeping -

You must maintain records of your fuel usage for three years.

## **Refund Claims for IFTA Qualified Vehicles -**

Any refund request that includes fuel placed in the tank of a vehicle whose miles are reported on an IFTA return must answer the questions in Section V and will, upon approval, receive a separate refund claim form for IFTA related requests.

### Mail to:

Colorado Department of Revenue Denver, CO 80261-0009