

# Fuel Tax Refund Claim

## Instructions

### See form on page 2

### General Information

A claim for refund must be submitted within 12 months after the date of purchase of the fuel. Only one claim may be filed in a calendar quarter.

A refund will not be allowed when:

- **the excise tax was not paid,**
- **for operating a motor vehicle on public roads, streets or highways, except as provided in C.R.S. 39-27-103(2),**
- **the total quantity claimed is less than 20 gallons.**

For additional information, see the Fuel Users Guide.

### Refund Permit

A refund permit must be issued before any claim for refund can be paid. This can be obtained by filing a tax refund permit application (form DR 7189). The first claim may accompany the application. A permit is not transferable. Claimants are required to notify the office of changes in address or nature of business including changes to ownership, name, DBA, FEIN, and operations. Changes to a FEIN will require a new application be approved.

### Invoices

Invoices and claims are required to be maintained for three years. Failure to comply with any of the requirements may result in the disallowance of your claim, or may subject you to penalties.

### Propane (LPG)

Taxpayers requesting a refund on exempt use of propane must attach copies of invoice(s) verifying tax paid.

### Form Instructions

If including invoices with claim, indicate number of invoices under Number of Invoices box. Enter first date of invoice in the Earliest Date box, and the Last Date included in the Latest Date box. (Optional)

Complete Refund Period as first month of calendar quarter and last month of calendar quarter.” “ ie: 01/23-3/23”

Enter your Colorado Account number (if known) and the FEIN or Social Security Number of the business.

**Line 1**—Enter number of gallons used for business purposes and drawn from bulk storage facilities or purchased from a dealer for exempt use.

**Line 2**—Enter the approved refund rate. The approved refund rate is available on Revenue Online.

**Line 3**—For each fuel type, multiply line 1 by the approved percentage on line 2.

**Line 4**—Colorado Fuel Excise Tax Rate per gallon.

**Line 5**—Amount of refund claim: multiply line 3 by tax rate on line 4.

### IFTA Vehicles

Taxpayers that have an IFTA account must submit a separate refund claim for their IFTA vehicles. To report IFTA gallons, check box marked IFTA gallons and report Colorado tax paid gallons.

- Report fuel placed in the ordinary fuel tank of a vehicle whose miles are reported on an IFTA return, and
- You must attach a copy of the corresponding IFTA return to each quarterly claim for refund.

### Mail to:

Colorado Department of Revenue  
Denver, CO 80261-0009

or File via our website at [Colorado.gov/RevenueOnline](https://www.colorado.gov/RevenueOnline)



## Fuel Tax Refund Claim

<b>IFTA Gallons</b> <input type="checkbox"/>	Number of Invoices	Earliest Date (MM/DD/YY)	Latest Date (MM/DD/YY)	7118-650				
Last Name or Business Name		First Name			Middle Initial			
Street Address		City			State Zip			
Colorado Permit/Account Number		Refund Period (MM/YY - MM/YY) -		FEIN		SSN		
Whole Gallons Only — No Decimals								
	Gasoline	Gasohol	Special Fuel (Diesel, Etc.)	Aviation Gas	Aviation Fuel	Compressed Natural Gas	Liquefied Natural Gas	LPG
● 1. Total number of gallons of qualifying fuel purchased in Colorado.								
2. Approved refund rate								
3. Net number of gallons of fuel purchased in Colorado for which refund is being claimed. (Line 1 multiplied by line 2, for each fuel type)								
4. Colorado Fuel Excise Tax Rate per gallon.	\$0.22	\$0.22	\$0.205	\$0.06	\$0.04	\$0.183	\$0.12	\$0.135
5. Amount of Refund Claim (Multiply line 3 by tax rate on line 4)								
Total amount of refund claim. Add all columns of line 5.						\$		
I certify and declare that this claim for refund is true and correct and that it is made under the penalties of perjury in the second degree.								
Name of Claimant, Corporation or Partnership				Signature of Claimant				
Email Address				Date (MM/DD/YY)		Telephone Number		