



DO NOT SEND

DR 7189 (07/08/24)  
COLORADO DEPARTMENT OF REVENUE  
Fuel Tax Unit  
DOR\_FuelUnit@state.co.us

# Colorado Fuel Tax Refund Permit Application

## Information and Instructions

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### Refund Permit

Refund applicants must obtain a permit 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 doesn't file claims for a period of 24 months. Claimants are required to notify this office of any changes in the nature of the business or address. 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.

### Record Keeping

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

### If have an IFTA account

If you have IFTA in any jurisdiction, you must indicate that you have IFTA and in what Jurisdiction. IFTA account holders are required to report their Colorado IFTA tax paid gallons on a separate claim form or tab on Revenue Online. A copy of the IFTA return is also required.

### Refund Claims

All claims must be made within twelve months after the fuel purchase. Only one claim may be filed for 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). The best way to file claims is by using our Revenue Online website. A logon and password will be required.

### Contact

Contact the Fuel Unit at DOR\_FuelUnit@state.co.us or send a Web Message from your Revenue Online account.

### Instructions

**Section I** - Select your Ownership Type

**Section II** - Complete all applicable items, including the email and phone number.

**Section III** - Check box for all fuel types for which you will be requesting refunds. In gallons box enter your fuel storage capacity, when applicable.

**Section IV** - Provide an explanation of your business. This explanation must explain the fuel usage of your business.

**Section V** - Select the category that is most closely matches your exempt fuel use.

**Section VI** - complete this section as applicable. A complete list of your equipment that uses fuel is required, regardless if a refund will be claimed for the equipment.

**Section VII** - Must be signed and dated.



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## Colorado Fuel Tax Refund Permit Application

### Section I: Ownership Type

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- General Partnership
- Limited Liability Company
- Government
- Individual
- Corporation
- Other

If other, specify

### Section II: Business Information

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- Business Name or Last Name if Individual Owner
  
- First Name (If individual account)
- Middle Initial (If individual account)
  
- Trade Name
  
- FEIN
- SSN (Required if individual)
  
- Business Location Address
  
- City
- State • ZIP Code
  
- Mailing Address (If different from business location)
  
- City
- State • ZIP Code
  
- Email
- Phone Number



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**Section III: Fuel type requested and storage capacity**

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Check box for each fuel type you will request a refund for, and indicate your storage capacity for each fuel type (if applicable).

- Aviation Gasoline

Fuel Storage Capacity

- Aviation Jet Fuel

Fuel Storage Capacity

- Gasoline/Gasohol

Fuel Storage Capacity

- Special Fuel

Fuel Storage Capacity

- Propane (LPG)

Fuel Storage Capacity

- Liquid Natural Gas (LNG)

Fuel Storage Capacity

- Compressed Natural Gas (CNG)

Fuel Storage Capacity

**Section IV: Description of business and fuel usage.**

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Provide a description of your business.

Explain in detail how fuel is used in an exempt manner.

Explain the non-exempt use of fuel.



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### Section IV: Description of business and fuel usage. (Continued)

- 1. Is the fuel being placed in the tank of a vehicle with a current license plate?..... Yes No
- 2. Is there some other activity (such as operating a cement mixer) that uses fuel taken from the same tank as the fuel that propels the vehicle on the road?..... Yes No  
In what Jurisdiction?
- 3. Is the vehicle(s) licensed for IFTA?..... Yes No

**Note:** Fuel used in vehicles licensed and plated for on-road use does not qualify as exempt fuel, unless the fuel is used as a power source for a qualifying exempt purpose other than powering the vehicle on the road. Refunds are not allowed for dyed diesel.

### Section V

**Check Only One.** Check the classification code that best describes your business. If you have multiple uses, check the code where the majority of the fuel is used.

#### Services - Commercial

- 2. Back County Tour/Guide Operations
- 3. Carpet & Upholstery Cleaning
- 4. Cemetery & Crematorium Operations
- 5. Equipment Rental & Leasing Operations
- 6. Public Golf Course Operations
- 8. Recreational Parks/ Camp Operations
- 9. Marina Operations
- 10. Ski Resorts
- 11. Snow Mobile Tour Rental Operations
- 12. Lawn/Garden/Landscape Services
- 13. Mobile Wash Operations
- 14. Waste Disposal Facilities & Operations
- 18. Commercial Avn - Fixed Base Operations
- 19. Agricultural Crop Dusting & Spraying

#### Agriculture / Forestry / Fishing

- 20. Crops - Grain (Wheat, Corn, Barley, Hay, Etc)
- 21. Crops - Fruits or Vegetables
- 22. Farm/Ranch - Livestock Grazing Operations
- 23. Farm/Ranch - Livestock Feedlot Operations
- 24. Sod Farm Operations
- 25. Commercial Nursery & Horticulture Operations
- 26. Forestry & Logging Operations
- 27. AG Dealer - Fert/Chem "Custom Appln."

#### Construction

- 30. General Construction
- 31. Highway & Road Construction
- 32. Commercial Building Construction

Choices Continued on next page.



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## Section V (Continued)

- 33. Construction Excavation & Digging
- 34. Residential Construction
- 35. Water Well Drilling

### Transportation / Comm

- 40. Refrigerated Trailers
- 41. Aviation - Scheduled Air Carriers
- 42. Railroad Operations on Rails
- 43. Waste Disposal hauling - Res/Com
- 44. Sand, Gravel & Aggregate Hauling
- 45. Ready Mix Cement Hauling
- 46. Cement Hauling - Cement Bulker
- 47. Gen Const Prod Hauling - Lumber/  
Rebar/Etc
- 48. Irrigations Systems Operations

### Mining / Oil & Gas Prod

- 50. Ores & Rock Quarry Operations
- 51. Coal Mining Operations
- 52. Sand & Gravel Pit Operations
- 53. Crude Pet & Natural Gas Prod Facilities
- 54. Oil & Gas Exploration & Drilling  
Operations
- 55. Oil & Gas Field Service Operations

### Manufacturing

- 60. Manufacturing Operations - General
- 61. Concrete Prods, Brick, Block Mfg
- 62. Sawmill Operations
- 63. Recycling & Mfg Operations

### Public Administration / Govt

- 99. State, Local, Federal, Public Education,  
Districts



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**Section VI: List all the equipment and vehicles that use the fuel you purchase.**

If additional space is needed, attach another page 5, or as many page as needed. You may attach your own vehicle/equipment list, if all the required information is provided and in the same format. If fueling from bulk storage facilities, list all vehicles and equipment fueled from the fuel supply storage.

Make and Type of Equipment License Plate Number or I.D. Number if Not Plated

Model/Year Fuel Type Used

Equipment Use (Example: Power refrigerated unit, or plowing fields)

Miles Reported on IFTA Return..... Yes No

Make and Type of Equipment License Plate Number or I.D. Number if Not Plated

Model/Year Fuel Type Used

Equipment Use (Example: Power refrigerated unit, or plowing fields)

Miles Reported on IFTA Return..... Yes No

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Model/Year Fuel Type Used

Equipment Use (Example: Power refrigerated unit, or plowing fields)

Miles Reported on IFTA Return..... Yes No

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Model/Year Fuel Type Used

Equipment Use (Example: Power refrigerated unit, or plowing fields)

Miles Reported on IFTA Return..... Yes No



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**Section VII: Signed under penalty of perjury in the second degree.**

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I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.

Name

Title

Signature of Owner, Partner, Member, or Officer (Required)

Date (MM/DD/YYYY)