



MOTOR CARRIER DIVISION
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<http://www.dmvnv.com/mcforms.htm>

Fuel Tax Refund Request Form (MC45)

For office use only

 Postmark Date

PART-1 IDENTIFYING INFORMATION:

Nevada Account Number _____ / _____ / _____ / _____
 Period Beginning _____ Period Ending _____

Account Name _____ Federal Employer Identification Number (FEIN) _____

Business Mailing Address _____ City _____ State _____ Zip _____

Location of Records Address (if different from above) _____ Email Address _____

Contact Person (Name/Telephone Number) _____

Account Number(s) and Jurisdiction(s) Issued:

Registration / IRP _____ Special Fuel / IFTA _____ Supplier / Dealer _____

Non-Nevada based carriers must submit copies of their registrations with Nevada Authority or copies of Nevada trip permits covering the time period of the refund request.

Total NV taxable gallons reported on your IFTA Return (If applicable) _____

Return Period(s) (must correspond with refund period) _____

Indicate type of fuel claimed for a refund (use a separate claim form for each fuel type):

Diesel Biodiesel Kerosene LPG (Propane) CNG **(Complete and attach Part 2 Special Fuel)**

How was fuel purchased? Bulk **(Must complete bulk fuel information in Sec D)** Purchased at the pump (Must provide receipts)

Total Refund Requested:

Special Fuel (from Part 2) _____

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this refund request form, including the documentation attached, and to the best of my knowledge and belief, it is true, correct and complete. All refund claims are subject to audit.

Printed Name of Taxpayer _____

Printed Name of Preparer if other Than Taxpayer _____

Signature of Taxpayer _____

Signature of Preparer if other than taxpayer _____

Title _____

Title _____

() _____
 Telephone _____ Date _____

() _____
 Telephone _____ Date _____

PART-2 SPECIAL FUELS (DIESEL, BIODIESEL, KEROSENE, CNG, OR LPG ONLY) See instructions for specific PTO refund details.

Section A - Power Take-Offs (PTO) Refunds:

Unit/Vehicle Type – Equipment List (Section C) must be attached	Total Gals consumed in Nevada by Unit Type	PTO % Allowed	PTO Gallons Claimed	(Dept Use Only) Gallons Allowed
Cement Mixer(s)		30%		
Concrete Pumper(s)		30%		
Mobile Crane(s)		30%		
Drill Rig(s)		30%		
Garbage, Sanitation, Refuse Truck(s)		20%		
Auxiliary Pump Truck(s) for cleaning sewers, septic, cesspools		20%		
Sweeper Truck(s)		20%		
*For all other PTO exemptions List Unit Type being claimed	Total Gals consumed in Nevada by Unit Type	PTO % Allowed	PTO Gallons Claimed	(Dept Use Only) Gallons Allowed
		10%		
		10%		
		10%		
		10%		
		10%		
		10%		
		10%		
		10%		
**For all GPS exemptions List Unit Type being claimed	Enter “PTO” gallons consumed from GPS		Enter “PTO” gallons consumed from GPS	(Dept Use Only) Gallons Allowed
Total Gallons Claimed this period <i>(Enter totals for each column)</i>				

(Enter this total on next page)

*Each Unit must be listed separately by Unit Type. Effective January 1, 2009, PTO allowance is 10% for all equipment types, unless specifically identified in the chart. Total PTO Gallons Consumed cannot exceed the total number of Gallons available for PTO consumption in Nevada.

** GPS Allowances must be pre-approved by the Department.

Section B: OTHER EXEMPT SPECIAL FUEL USE:

Enter Total Clear Special Fuel **Gallons** consumed by category: **(Must be rounded to the nearest whole gallon) See instructions for additional detail.**

A. Non-Highway Equipment _____ D. Reefer Unit w/separate tank _____
 B. Home Heating _____ E. Off-Road Mile/Total used in Gallons _____
 C. Government _____ "Section B" (A – E) Subtotal: _____

Special Fuel Exemption Calculations:

Subtotal Section A: Power Take-Off Gallons CLAIMED: _____
 (Total from "PTO Gallons Claimed" column on page 2)

Subtotal Section B: Other Exempt Special Fuel Use Gallons: + _____
 (Total A – E above)

TOTAL SPECIAL FUEL GALLONS REQUESTED: = _____
 (Enter total of Sections A + B for total SF gallons requested)

Refund Calculations:	Diesel, Biodiesel, Kerosene	LPG	CNG	Dept Use Only
Total SF Gallons Requested				
Tax Rate***	.2646	.0627	.1646	
Total Refund Claim	\$	\$	\$	

***Rates as of October 01, 2003 Diesel, Biodiesel, Kerosene (\$0.2646); LPG (\$0.0627); CNG (\$0.1646)

Identify Attachments:

- Equipment List (Attachment A)
- Bulk Fuel Inventory List (Attachment B)
- Original Fuel Receipts
- Fuel Spreadsheet
- Off-Road Mileage Log
- Other _____
- Other _____

For Department Use Only

Received by: _____ Date: _____ Returned for correction by: _____ Date: _____

Processed by: _____ Date: _____ Amount of Refund: _____

Attachments confirmed: Yes _____ No _____ By: _____ Notes: _____

Attachment B - Bulk Fuel – **Must be completed if bulk fuel is maintained.**

Brief description of business operations: _____

Number of Bulk Fuel Tank(s) _____ Capacity of each tank _____

(Please attach a bulk tank inventory sheet to correspond with this claim for each bulk tank)

Physical location of bulk fuel tank(s) _____

Are Tank(s) Metered? Yes* No *If yes, are they located above ground? Yes No

Are bulk tank and fuel truck tank logs maintained with the number of gallons specified by equipment number? Yes No

Are bulk tank inventories reconciled? Yes* No *If yes, Daily Monthly Quarterly

Are odometer readings recorded for highway use vehicles? Yes* No

*If yes, Daily Monthly Quarterly

Please list the suppliers from whom you purchase fuel _____

Bulk Fuel Inventory – Please report in total Gallons by tank and fuel type.

Tank 1 – List Fuel Type _____

Beginning Inventory		_____
Total Purchases	+	_____
Ending Inventory	-	_____
Gain/Loss	-	_____
Gallons Dispensed	=	_____

Tank 2 – List Fuel Type _____

Beginning Inventory		_____
Total Purchases	+	_____
Ending Inventory	-	_____
Gain/Loss	-	_____
Gallons Dispensed	=	_____

Tank 3 – List Fuel Type _____

Beginning Inventory		_____
Total Purchases	+	_____
Ending Inventory	-	_____
Gain/Loss	-	_____
Gallons Dispensed	=	_____

Tank 4 – List Fuel Type _____

Beginning Inventory		_____
Total Purchases	+	_____
Ending Inventory	-	_____
Gain/Loss	-	_____
Gallons Dispensed	=	_____

Total Bulk Clear Diesel Fuel Dispensed _____