

MC45D SPECIAL FUEL FORM TAX REFUND INSTRUCTIONS

VERIFICATION AND AUDIT:

The records required to substantiate this claim for a refund **must** be retained and be available for at least **four years from the date of the refund request**. Records include: original fuel receipts, bulk tank fuel logs, tank truck fuel logs, and equipment lists, as applicable. Issuance of a refund by the Department does not ensure eligibility. Failure to maintain the records necessary to validate any refund claim will result in a disallowance of all refund(s) deemed unsupported during an audit; standard penalty and interest rates are also applied.

FILING:

All refunds must be based on a minimum of 200 gallons. The documentation provided with a request for refund must be dated within the period beginning and ending dates indicated at the top of the request. Refund claims **must** be filed with the department within 12 months from the date of purchase.

INVOICES

All Invoices must include:

1. The month, day, and year of the purchase;
2. The name and Nevada business address of the seller printed on the invoice or stamped with an imprinter;
3. The name and address of the purchaser (put in by the seller and not made out to "cash". Purchaser's name must be the same as that of the claimant; and
4. The fuel type listed, the number of gallons sold, the price per gallon, the total price and indicate if tax was collected.

A spreadsheet listing all your fuel purchases **or** copies of your original receipts **must** be submitted with this form. The spreadsheet must list all the same information that is on the fuel invoice or receipt. Original receipts **must** be maintained to support any spreadsheet used to determine tax paid fuel purchases.

Part 1, Identifying Information

Enter the following information:

1. Nevada Motor Carrier Account or Vista number; Time period for the refund request; (Beginning and ending dates)
2. Account Name, Federal Identification Number,
3. Business mailing address, city, state, zip code
4. Location of records if different from the mailing address;
5. Contact Person name, telephone number, and email address;
6. Registration, Fuel, Supplier and/or Dealer account numbers along with the name of the issuing state/jurisdiction: attach copies of your registration with "Nevada" listed **or** copies of Nevada trip permits; and a copy of the IFTA return for the refund period showing the total NV fuel purchases/use;
7. Check the type of fuel claimed on the refund; If you have a claim for **more than one type of Special Fuel please complete a separate form for each fuel type.**
8. Check how the fuel was purchased, if using a bulk tank you must provide inventories and submit **Section D** with your claim.
9. Enter the total Special Fuel refund amount requested in the line indicated.

Complete pages 1-5, the signature lines, attach the appropriate documentation and forward the request to the Nevada Department of Motor Vehicles, 555 Wright Way, Carson City, NV 89711. This

form must have a signature by the owner, partner, or corporate officer. *If the taxpayer authorizes another person to sign this MC45 Refund Request, there must be a valid power of attorney on file.* Any person who is paid for preparing a refund request must also sign the return as preparer.

Part 2, Special Fuels

Complete this section for all refund requests on Diesel, Biodiesel, Kerosene, LPG (propane), CNG, and A-55.

Section A

Power Take off (PTO) gallons consumed in Nevada, for PTO equipped motor vehicles **over** 26,000 lbs., is calculated by taking the **total** special fuel consumed by each unit type, **less gallons used off-road and/or used in another jurisdiction** (net gallons); multiplied by the designated percentage for that unit type. Effective January 1, 2009, all PTO equipment is limited to a 10% allowance, unless specifically identified in Section A. If equipment type is not specifically listed in the 30% or 20% category, you must list each type of equipment being claimed separately under the 10% allowance section.

PTO use calculated by **GPS** or other on-board diagnostic equipment is listed in the last section. Each type of equipment is listed separately and must be pre-approved by the Department before an exemption will be allowed. The total "PTO" gallons consumed as reported by the GPS or on-board device is entered on the refund form.

For your convenience, an "MC45 Analysis Worksheet" is available on our website to assist in determining the amount fuel consumed in Nevada. Partial gallons are rounded to the nearest whole gallon.

Power Take off (PTO) usage, for PTO equipped motor vehicles **under** 26,000 lbs., is calculated by taking the total special fuel consumed by each unit type (net gallons); multiplied by 10%. List each type of equipment being claimed separately under the 10% allowance section. Partial gallons are rounded to the nearest whole gallon.

Add the total of all gallons consumed by all PTO equipment. This total cannot exceed the amount of fuel purchased and consumed in Nevada for the PTO equipment being claimed. Add the total of all PTO gallons claimed in Section A and carry over to page 3 for the total refund calculations.

Section B

Indicate on corresponding line (A-E), for all non-PTO fuel exemptions. Special Instructions:

- A. Non-Highway Equipment: Generators, mining equipment, backhoes, ditch diggers, etc.
- B. Home Heating: Must indicate why dyed fuel was not purchased when claiming refund.
- C. Government: GSA or Government-issued license plates only. The Department reserves the right to demand proof that the vehicles for which you are claiming carry GSA license or Government-issued plates.
- D. Reefer Unit w/separate tank: Does not include refrigerated units operating from the main fuel supply. PTO allowance of 10% is granted for refrigeration units without a separate tank, enter information in Section A. Receipts must indicate the fuel was placed in the separate tank.
- E. Off-Road Mile/Total used in Gallons: Enter the total gallons consumed by highway equipment during off-road travel. To get the total off-road gallons:
 - a. Divide your total mileage accrued by the total fuel consumed during the refund period. (This will give you the total MPG for this vehicle)
 - b. Divide the total off-road mileage by the MPG calculated in step a., to get the total gallons consumed.

Add the gallons claimed for a refund on lines A-E to get the subtotal for Section B. **Fuel used on-road or in another jurisdiction is not eligible for refund. Off-road usage is limited to the amount of fuel consumed by a highway vehicle with documented off-road mileage in Nevada. Proof of off-road use must be maintained for audit purposes.**

Under the Special Fuel Exemption Calculation section, enter the total gallons claimed from Sections A and B on the corresponding lines. Add the total gallons from both sections to determine the "Total Special Fuel Gallons requested". Enter the total gallons requested above the tax rate for the corresponding fuel type. Multiply the total gallons by the tax rate and enter the Special Fuel refund requested (see NRS 366.650.6 below).

Attach a statement indicating why dyed fuel was not used in any off-road equipment. Be sure to include bulk fuel logs, an equipment list and the amount of fuel used in each type of equipment.

Attachment A

This section must list all equipment with exempt fuel usage claimed. A current equipment list must accompany each request for refund.

Attachment B

This section must be completed and returned with the refund request if bulk fuel is maintained.

AUTHORIZATION:

(Statutes are subject to change after legislative session, please see www.leg.state.nv.us for updates)

NRS 366.207(5) If, within a period of 6 months, a person purchases 200 gallons or more of special fuel in this State which is used for a purpose that is exempt from the payment of the tax on special fuel pursuant to [NRS 366.200](#), he may apply to the Department for a refund in the manner prescribed in subsection 6 of [NRS 366.650](#).

NRS 366.650.1, If illegally or through error the department collects or receives any excise tax, penalty or interest imposed pursuant to this chapter, the excise tax, penalty or interest must be refunded to the person who paid the tax, penalty or interest. A written application for a refund, including, without limitation, a request for a refund that is submitted on an amended tax return, stating the specific grounds therefore, must be made within 12 months after the date of payment, whether or not the excise tax, penalty or interest was paid voluntarily or under protest.

NRS 366.650.6, A person who wishes to apply for a refund of the tax on special fuel paid by him pursuant to subsection 5 of [NRS 366.207](#) must:

- (a) Submit an application for the refund on a form prescribed by the Department; and
- (b) Establish to the satisfaction of the department that within a period of 6 months he purchased not less than 200 gallons of special fuel in this state which was used for a purpose that is exempt from the tax on special fuel pursuant to [NRS 366.200](#).

The Department shall refund to an applicant who complies with the provisions of this subsection a refund in an amount equal to the tax paid by the applicant less the percentage allowed the special fuel supplier pursuant to [NRS 366.390](#)