

Fuel Tax License No.
(IFTA or KIT)

200 Mero Street, Frankfort, KY 40602-2004
(502) 564-6760 Fax: (502) 564-6766 (8:00 AM - 4:30 PM EST)

<http://roadfundaudit.kytc.ky.gov>



APPLICATION FOR FUEL TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT

Applicant Name			
DBA, Trade Name, or Division of Corporation (if different from above)			
Street Address			
City	State	Zip Code	Phone Number
GALLONAGE ACCOUNT			
ATTENTION! COMPLETE WORKSHEETS FIRST		GASOLINE	SPECIAL FUELS
1. Gallons of On-Highway BULK motor fuels on hand at beginning of this quarter.			
2. Gallons of On-Highway BULK motor fuels purchased during this quarter. Must match line 35 columns D & E from worksheet.			
3. Gallons of Over-The-Road motor fuels purchased and used in qualified motor vehicles during this quarter. Shall match line 35 columns F & G from worksheet.			
4. Total gallons of motor fuels to be accounted for during this quarter (Add Lines 1,2, and 3 and enter total on Line 4.)			
USAGE ACCOUNT			
5. Gallons of Over-The-Road motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed.			
6. Gallons of On-Highway BULK motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed.			
7. Gallons of On-Highway BULK motor fuels used in vehicles or equipment other than qualified motor vehicles during this quarter.			
8. Gallons of On-Highway BULK motor fuels and Over-The-Road motor fuels used in qualified motor vehicles with power take-off equipment (pursuant to 601 KAR 1:200) during this quarter. List gallons used for each vehicle and enter the total gallons here. Must match Line 35 Columns D, E, F & G from Worksheet.			
9. Gallons of On-Highway BULK motor fuels on hand at end of this quarter.			
10. Total gallons of motor fuels accounted for. (Add Lines 5, 6, 7, 8, and 9 and enter total on Line 10. [Line 4 must equal Line 10])			
COMPUTATION OF GALLONS WHICH POWER TAKE-OFF REFUND IS DUE			
11. Complete this section. If you operated qualified motor vehicles (which have power take-off equipment pursuant to 601 KAR 1:200) interstate (across Kentucky state lines) during this quarter, attach a copy of all power take-off refund claims which you have submitted to other jurisdictions.			
(A) Enter total mileage operated by qualified motor vehicles which have power take-off equipment.			
(B) Enter total mileage operated by qualified motor vehicles which do NOT have power take-off equipment.			
(C) Determine total mileage operated <u>outside</u> of Kentucky by qualified motor vehicles which have power take-off equipment. Shall match line 35 column J from worksheet.			
(D) Determine total mileage operated in KY by qualified motor vehicles that have power take-off equipment. (Subtract Line 11C from 11A). Must match line 35 column K from worksheet.			
12. (A) Divide Line 11A by Line 8 to determine miles per gallons. Must match MPG from worksheet.			
(B) Divide Line 11C by miles per gallon calculated in (12A) above.			
13. Enter total adjusted motor fuels used in qualified motor vehicles with power take-off equipment in Kentucky during this quarter. Subtract Line 12B from Line 8 and enter the difference here.			
14. Enter total gallons from worksheet, Column N Line 35 here.			

COMPUTATION OF REFUND DUE

15. (A) Enter average price per gallon of motor fuels purchased this quarter

(B) Enter the number of gallons subject to PTO refund (from line 14)

(C) Multiply line 15B by <--- Please call Road Fund Audits at 502-564-6760 for percentage of quarter filing.
This is your Gross PTO Refund due.

(D) Average total cost of motor fuels purchased this quarter. (Multiply Line 15A times line 15B)

(E) Compute Kentucky sales or use tax. (Multiply line 15D by .06)

(F) Net Refund Due (Line 15C minus Line 15E)

16. Show location and capacity of tanks for bulk storage of motor fuels. Attach addtl sheet(s) if necessary.

FOR NON-HIGHWAY USE			FOR ON-HIGHWAY USE		
Type of Fuel	Gallon Capacity	Location / Tank #	Type of Fuel	Gallon Capacity	Location or Tank #

17. Attach copies of bulk fuel purchase invoices for this quarter. Invoices must show invoice number, date of purchase, name and address of seller and purchaser, number of gallons purchased, price per gallon, total amount paid and whether fuel was sold for non-highway or on-highway consumption. Invoices must not show any alterations or erasures.

18. Where are the withdrawal records for bulk fuel purchases maintained?

Physical Address:

Do you have a Kentucky Revenue Cabinet Motor Fuels Tax Refund Permit Number? Yes No
If yes, provide permit number:

20. Do you have a Kentucky Revenue Cabinet Sales and Use Tax Number? Yes No
If yes, provide tax number:

21. Attach a copy of the corresponding IFTA (or KIT, where applicable) quarterly tax return to this refund form.

All refund requests are subject to audit at any time and may be subject to an offset of tax liability pursuant to KRS 138.727.

Failure to comply with the instructions, regulations, and statutes regarding this application, or failure to properly complete this application may result in the disallowance of the refund, a delay in payment, or reduction in the amount requested. If an audit reveals that an overpayment has been made as the result of an incorrect application, the applicant will be required to repay the amount overpaid, plus interest, plus penalty.

Applicant agrees under penalty of perjury that the information provided on this form is to the best of their knowledge true, accurate, and complete.

This form must be signed by an owner, partner or corporate officer, or by an authorized agent.

Authorized Signature *Title* *Date*

KEEP FOR FUTURE REFERENCE

INSTRUCTIONS FOR FILING THE APPLICATION FOR FUEL TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT

Pursuant to 601 KAR 1:200 Section 12(5), a fuel tax license may apply to the cabinet for refund of the fuel tax imposed by KRS 138.660(1) or (2).

When completing this form, remember to ONLY include fuel purchased and used in qualified motor vehicles (except Line 7 of the refund application).

NOTE: The last day to file refund application is as follows:

1st Qtr Ends 3/31	2nd Qtr End 6/30	3rd Qtr End 9/30	4th Qtr End 12/31
Last day to file refund application	Last day to file refund application	Last day to file refund application	Last day to file refund application
9/30	12/31	3/31	6/30

Failure to file for this refund by the date noted above shall be cause for forfeiture of refund requested.

Further, if it is determined through an audit of your records supporting this refund application that an overpayment to you has resulted, then you shall be required to repay the amount overpaid to you in addition to penalties and interest.

Complete the application as follows:

GALLONAGE ACCOUNT

- Line 1 - Enter the gallons of On-highway BULK motor fuels on hand at the beginning of this quarter (i.e. beginning inventory). This total must agree with the total gallons reported on Line 9 (i.e. ending inventory) of the previous quarter's Application for Fuel Tax Refund for Use of Power Take-Off Equipment (Form 95-214).
- Line 2 - Enter the gallons of On-highway BULK motor fuels purchased during this quarter.
- Line 3 - Enter the gallons of Over-The-Road motor fuels purchased and used in qualified motor vehicles during this quarter.
- Line 4 - Add Lines 1, 2, and 3 to obtain the total gallons of motor fuels to be accounted for in this quarter.

USAGE ACCOUNT

- Line 5 - Enter the gallons of Over-The-Road motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed. (This can be determined by adding Over-The-Road fuel purchase receipts in all states for qualified motor vehicles during this quarter on which NO power take-off refund is claimed)
- Line 6 - Enter the gallons of On-highway BULK motor fuels used in qualified motor vehicles during this quarter on which NO power take-off refund is claimed. (This can be determined by adding the bulk fuel withdrawals - from On-highway bulk tanks - for qualified motor vehicles during this quarter on which NO power take-off refund is claimed)
- Line 7 - Enter the gallons of On-highway BULK motor fuels used in vehicles or equipment other than qualified motor vehicles during this quarter. (This can be determined by adding all bulk fuel withdrawals - from On-highway bulk tanks - for vehicles or equipment OTHER THAN qualified motor vehicles)
- Line 8 - Enter the gallons of On-highway BULK and Over-The-Road motor fuels used in qualified motor vehicles with power take-off equipment during this quarter. Provide information as follows for each qualified motor vehicle (attach additional sheet(s) where necessary): Use the ALL VEHICLES - POWER TAKE-OFF EQUIPMENT WORKSHEET
 - (A) - Enter the type of vehicle (i.e., concrete mixer, tandem dump, refrigeration vehicle, etc.).
 - (B) - Enter the vehicle identification number for each qualified motor vehicle.
 - (C) - Enter the unit number for each vehicle listed in Column (B).
 - (D) - Enter the number of gallons of bulk gasoline used in each vehicle listed in Column (C).
 - (E) - Enter the number of gallons of bulk special fuels used in each vehicle listed in Column (C).
 - (F) - Enter the number of gallons of over-the-road gasoline used in each vehicle listed in Column (C).
 - (G) - Enter the number of gallons of over-the-road special fuels used in each vehicle listed in Column (C).Total Columns (D), (E), (F), and (G).
Add totals of Columns D and F and enter on Line 8 under Gasoline heading.
Add totals of Columns E and G and enter on Line 8 under Special Fuels heading.
- Line 9 - Enter the number of gallons of On-highway BULK motor fuels on hand at the end of this quarter (i.e., ending inventory). This total must agree with the total gallons reported on Line 1 (i.e., beginning inventory) of the next quarter's Application for Fuel Tax Refund for Use of Power Take-Off Equipment (Form 95-214).
- Line 10 - Determine the total gallons of motor fuels accounted for by adding Lines 5, 6, 7, 8, and 9. This total on Line 10 must agree with the total on Line 4.

COMPUTATION OF GALLONS WHICH POWER TAKE-OFF REFUND IS DUE

- Line 11 - Enter the total gallons of motor fuels used in qualified motor vehicles with power take-off equipment. Add Columns 8(D) and 8(F) and enter total on Line 11 in total gasoline column. Add Columns 8(E) and 8(G) and enter total on Line 11 in special fuels column.

- Line 11A - Enter total mileage (i.e., in all jurisdictions) operated by qualified motor vehicles which have power take-off equipment pursuant to 601 KAR 1:200.
- Line 11B - Enter total mileage (i.e., in all jurisdictions) operated by qualified motor vehicles that DO NOT have power take-off equipment.
- Line 11C - Enter total mileage operated in all jurisdictions outside of Kentucky by qualified motor vehicles that have power take-off equipment. Calculate this mileage using WORKSHEET A on the refund application. (See the example below.)
- (1) List each type of qualified motor vehicle with power take-off equipment and each jurisdiction where mileage was traveled (except Kentucky).
 - (2) Enter the total mileage traveled in each jurisdiction by vehicle type. Add total mileage for all qualified motor vehicles with power take-off (except Kentucky mileage) by vehicle type for each jurisdiction.
 - (3) Add the total mileage column and enter total on Line 17(C).

EXAMPLE:

TYPE OF VEHICLE	JURISDICTION	TOTAL MILEAGE
Concrete Mixer - Triaxle	IN	4500*
Concrete Mixer - Triaxle	IL	3,000
Dump Truck - Tandem	VA	1,500
Dump Truck - Tandem	TN	2,000
TOTAL		11,000

*This represents the total mileage in IN for triaxle concrete mixers which are qualified motor vehicles.

- Line 11D - Determine total mileage operated in Kentucky by qualified motor vehicles that have power take-off equipment. Subtract Line 11C from Line 11A and enter total on Line 11D. Also complete the WORKSHEET COLUMN K.
- Line 12 - (A) Divide Line 11A by Line 8 to determine miles per gallons.
(B) Divide Line 11C by miles per gallon calculated in (12A) above.
- Line 13 - Subtract Line 12B from Line 8 to determine the total gallons of motor fuels used in qualified motor vehicles with power take-off equipment while operating upon Kentucky public highways during this quarter.
- Line 14 - Enter total gallons calculated and claimed in Column N line 35.

COMPUTATION OF REFUND DUE

- Line 15A - Enter average price per gallon of motor fuels purchased this quarter. (See fuel purchase receipts)
- Line 15B - Enter the number of gallons subject to PTO refund from line 15.
- Line 15C - Multiply line 15B by (percent of quarter filing). Check website or contact the Division of Road Fund Audits for percentage of quarter filing. Phone Road Fund Audits at (502) 564-6760 or by fax at (502) 564-6766.
- Line 15D - Enter average total cost of motor fuels purchased this quarter. (Multiply line 15A times line 15B).
- Line 15E - Enter Kentucky sales or use tax. (Multiply line 15E by .06).
- Line 15F - Enter net refund due. (Line 15C minus line 15E).
- Line 17 through 21 - Provide information and copies of invoices and tax returns as requested.

POWER TAKE-OFF EQUIPMENT WORKSHEET

MPG: =

To calculate MPG, add line 35 columns J and K and divide by H.

If more lines are needed, complete a separate form and make entries on line 1.

	A	B	C	D		E		F		G	H	I	J	K	L	M	N
				Gas Gallons	Special Fuels Gallons	Gas Gallons	Special Fuels Gallons	Gas Gallons	Special Fuels Gallons								
1.	Type of Vehicle	VIN No.	Unit No.	Gas Gallons	Special Fuels Gallons	Gas Gallons	Special Fuels Gallons	Gas Gallons	Special Fuels Gallons	OVER-THE-ROAD	Total Gallons	KY Gallons	Total Mileage Outside KY	KY Mileage	Total Motor Fuels Used in KY	% Exemption by Vehicle Type	KY Gallons Exempted
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34.	TOTALS ----->																



**APPLICATION FOR FUEL TAX REFUND FOR USE OF POWER TAKE-OFF EQUIPMENT
FUEL TAX RATES TABLE**

Gasoline Diesel Gasohol Propane LNG CNG Ethanol Methanol E-85 M-85 A55 Biodiesel

3Q2020	Federal Tax Rate	U.S.	0.184	0.244	0.184	0.184	0.243	0.183				0.0925		
3Q2020A	KENTUCKY (KY)	U.S.	0.246	0.216	0.246	0.246	0.216	0.216	0.246	0.246	0.246	0.246	0.216	0.216
		Can.	0.0885	0.0778	0.0885	0.0885	0.0778	0.0778	0.0885	0.0885	0.0885	0.0885	0.0778	0.0778
3Q2020B	KENTUCKY (KY) (Surcharge)	U.S.	0.044	0.102	0.044	0.044	0.102	0.102	0.044	0.044	0.044	0.044	0.102	0.102
		Can.	0.0158	0.0366	0.0158	0.0158	0.0366	0.0366	0.0158	0.0158	0.0158	0.0158	0.0366	0.0366
3Q2020C	Percentage of quarter filing:		0.29	0.318	0.29	0.29	0.318	0.318	0.29	0.29	0.29	0.29	0.318	0.318

2Q2020	Federal Tax Rate	U.S.	0.184	0.244	0.184	0.184	0.243	0.183				0.0925		
2Q2020A	KENTUCKY (KY)	U.S.	0.246	0.216	0.246	0.246	0.216	0.216	0.246	0.246	0.246	0.246	0.216	0.216
		Can.	0.0908	0.0798	0.0908	0.0908	0.0798	0.0798	0.0908	0.0908	0.0908	0.0908	0.0798	0.0798
2Q2020B	KENTUCKY (KY) (Surcharge)	U.S.	0.044	0.102	0.044	0.044	0.102	0.102	0.044	0.044	0.044	0.044	0.102	0.102
		Can.	0.0162	0.0376	0.0162	0.0162	0.0376	0.0376	0.0162	0.0162	0.0162	0.0162	0.0376	0.0376
2Q2020C	Percentage of quarter filing:		0.29	0.318	0.29	0.29	0.318	0.318	0.29	0.29	0.29	0.29	0.318	0.318