

Permit #: _____
Date Issued: _____

690801

KANSAS DEPARTMENT OF REVENUE

APPLICATION FOR MOTOR VEHICLE/SPECIAL FUEL TAX REFUND PERMIT

1. Legal Name of Company or Applicant: _____

2. DBA Name (if applicable): _____
Must be a registered DBA

3. Mailing Address: _____
Street Address or Post Office Box City State Zip Code

4. Location Address: _____
Address City County State Zip Code

5. FEIN Number/Social Security Number: _____ 6. Telephone Number: _____

7. Check Type of Ownership: ☐ Individual ☐ Partnership ☐ Corporation ☐ School District ☐ Other: _____

8. List Individual, Owner, Partner, or Corporate Officers:

NAME	ADDRESS	SOCIAL SECURITY NUMBER	TITLE	PHONE NUMBER
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9. Specific Use of Tax Refund Fuel:

☐ PTO Usage: (Describe): _____
A flat percentage may not be claimed unless this percentage was arrived at using one of the following methods: Use of on board computers to monitor fuel usage or a sample test period conducted of equipment used by your company. PTO use requires a PTO study to be submitted for approval.

☐ Agricultural: (Describe): _____ Acres Owned or Leased: _____

☐ Refrigeration: (Describe): _____

☐ School Buses: (Describe): _____
Buses qualify when transporting students to and from school and school related activities. Smaller school vehicles are now allowed for the transportation of students. Staff and faculty transportation does not qualify for a refund.

☐ Other: (Describe): _____

10. Do you have a current International Fuel Tax Agreement (IFTA) license? _____ (Y/N) If yes, what is your base jurisdiction? _____

11. List **ALL** Tractors, Stationary Engines and Other Gas and Diesel Equipment for which a refund is being requested.
apply.

MAKE	MODEL	FUEL TYPE
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12. List **ALL** Cars and Trucks Owned by Applicant
Vehicle listing is for information purposes only. Refunds do not

MAKE	MODEL	FUEL TYPE
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13. Bulk Fuel Storage, if applicable (In Gallons and fuel type Highway/Non-Highway i.e., 500 Gas, 300 Gasohol, E-85 200, Diesel 100)

Fuel Type Highway: _____	Fuel Type Non-Highway: _____	Fuel Type Highway: _____	Fuel Type Non-Highway: _____
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14. Kansas Retailers' Sales Tax Number: _____ (For more information refer to the back of the application.)

Applicant agrees to comply with all provisions of the Motor Vehicle/Special Fuel Tax Refund Law and Regulations and to maintain adequate records to support all claims submitted for a refund of the motor fuel taxes. Adequate records include fuel purchase documents and fuel usage records as detailed in the motor fuel statute. Upon receipt of the motor fuel tax refund, applicant understands that the fuel purchases may be subject to sales tax. I certify that I have read the foregoing and that all statements contained in this application are true and correct.

Sign Here

Signature of Owner, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney

Date

Title

Telephone Number

Notice: Motor Fuel/Special Fuel purchases not taxed under the Kansas Motor Fuel Tax Law (K.S.A. 79-3401), are generally taxable under the Kansas Retailer's Sales Tax (K.S.A. 79-3601). You must provide your Sales Tax Number (line 13) or state the reason why you are exempt from the Kansas Sales Tax (example: "farming") on the line below.

Motor Fuel/Special Fuel is exempt from Kansas Retailers' Sales Tax for the following reason: _____

If you currently do not have a sales or use tax number you will need to request the Kansas Business Tax Application booklet, Publication KS-1216 and complete the application for sales tax number. If you think you qualify for the sales or use tax exemption request the Kansas Exemption Certificate booklet, Publication KS-1520. If you have any questions or need assistance in regards to sales tax please call: 785-368-8222.

INSTRUCTIONS

1. Fill in the legal name of the company or the applicant. For an individual, please list last name first, followed by the first name and middle initial.
2. Complete, if applicable, the DBA name of the company.
3. Fill in your complete **mailing address**.
4. List your **location address**.
5. Furnish your Federal Identification Number (FEIN) or social security number.
6. Indicate the phone number where you may be contacted.
7. Check type of ownership. Your application must indicate whether the applicant is an individual, partnership, corporation, school district or other type. Partnerships require an FEIN.
8. List Individual, Owners, Partners or Corporate Officers in spaces provided.
9. Check appropriate box and give brief description of where the fuel claimed for refund will be used, and number of acres owned or leased. Example: Agricultural - custom work, elevator, general farming, etc 100 acres.
10. Indicate if you have a current IFTA license and in what state the license is issued: Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions.
11. List **ALL** tractors, stationary engines and other gas and diesel equipment.
12. List **ALL** cars and trucks owned by applicant. Even though licensed vehicles do not qualify for a refund, they must be listed.
13. Indicate the gallons and fuel type of Highway and Non-Highway bulk fuel storage.
14. Enter your Kansas Retailers' Sales Tax Number, if applicable.

This application must be signed by the **Individual Owner, Partner or Corporate Officer** listed on line 8. **Persons who are not listed on line 8 but are signing the application must attach a completed Power of Attorney.** Please indicate a phone number where you may be contacted.

If adequate records are not maintained and your account is audited, applicant will be subject to paying the motor fuel taxes and interest.

To avoid delays with processing your application, please remit **\$6.00**, payable to the Kansas Department of Revenue, with the **following forms: MF-51** (Application), **MF-112** (Agreement to Maintain Records) and a copy of your IRS FEIN Verification Letter (**SS4/147c**). To request a copy of the 147c letter, you can contact the IRS at 1-800-829-4933.

Mail to: Kansas Department of Revenue/Motor Fuel Tax Refund, PO Box 750680, Topeka KS 66625-0680.

If you have questions regarding this application, you can call 785-368-8222 or need additional copies you can download them at: <https://www.ksrevenue.gov/pdf/mf51.pdf>