



How to Claim a Tax Refund for Gasoline Used in Off-Highway Equipment

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You may request a refund of the Texas tax paid on gasoline used in off-highway equipment by following a few simple steps.

1

Keep your original purchase invoice that shows the pre-printed name and address of the seller, name of purchaser, date of purchase, type of fuel, number of gallons and the amount of Texas state motor fuels tax paid. If the refund or credit is claimed on fuel purchased at retail, the purchase invoice must note the identification of each vehicle or type of off-highway equipment (motor boat, tractor, lawnmower, stationary engine, etc.) in which the gasoline was delivered and used.

2

Make a list of your gasoline off-highway equipment and on-road vehicles that you own or operate.

3

Maintain a Distribution Log that records all gasoline removed from your own bulk storage. If your distribution log is used for gasoline and diesel fuel then each entry must be identified by fuel type. Your distribution log must show the date of use, number of gallons and type of off-highway equipment into which the fuel is delivered, and deliveries into licensed motor vehicles.

If the seller delivers the fuel directly into the fuel supply tank of the off-highway equipment, you will need to note on the original purchase invoice the type of off-highway equipment into which the fuel is delivered.

4

Send a completed Texas Claim for Refund of Gasoline or Diesel Fuel Taxes (comptroller.texas.gov/forms/06-106.pdf) to the address listed below. Your claim must be postmarked no later than ONE YEAR from the first day of the calendar month following the date of purchase or use if the gasoline is withdrawn from your own bulk storage.

Additional information concerning Texas gasoline and diesel fuel tax refunds can be found online at comptroller.texas.gov/taxes/fuels/motor-fuel-refunds.php.

We can only issue refunds on claims that are timely postmarked and supported with purchase invoices, equipment lists and distribution logs. These documents must be available upon request.

If you have questions concerning Texas gasoline tax refunds, call us toll free at 1-800-252-1383.



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