

To Retail Dealer

Please submit the following information

1. Location of retail outlets from which gasoline on which refund is claimed was sold. (Computer printouts are acceptable.)

_____	_____
street and number	city or town
_____	_____
street and number	city or town
_____	_____
street and number	city or town

2. Are you on a consignment basis? Yes No

If yes, please give consignor's name and address

_____	_____	_____
name	street and number	city or town

Title 36, § 2906(4) states: A retail dealer is entitled to a refund for tax paid on account of shrinkage or loss by evaporation of internal combustion engine fuel in an amount no greater than ½ of 1% of the tax paid on gross purchases. The procedure for such a refund is as follows:

- A. All applications for refunds must be made under penalties of perjury and must be made semiannually within 90 days after June 30th and December 31st respectively.
- B. The application must be made on a form prescribed and furnished by the assessor and must be accompanied by a statement from the distributor, supplier or wholesaler of the gross purchases of internal combustion engine fuel made by the retail dealer during the relevant 6-month period.
- C. The assessor shall calculate the amount of the refund due on all properly completed applications and shall certify that amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall make a certified refund from taxes imposed by this chapter, PL 1997, c. 738.

INSTRUCTIONS

- 1. Application for refund with respect to internal combustion engine fuel purchased between July 1 and December 31 must be made within 90 days after December 31; application for refund with respect to internal combustion engine fuel purchased between January 1 and June 30 must be made within 90 days after June 30. Late applications will not be accepted.
- 2. Refund will be given only with respect to gasoline. It does not apply to diesel fuel, aviation gasoline or any other internal combustion fuel.
- 3. For refund purposes, "Retail Dealer" will be considered to mean any person operating a place of business from which internal combustion engine fuel is sold at retail and delivered directly into the fuel tanks of motor vehicles or watercraft.
- 4. A licensed distributor or other wholesaler, will be considered a "Retail Dealer" only with respect to internal combustion engine fuel delivered into storage tanks of retail internal combustion fuel outlets operated by the distributor or wholesaler.
- 5. Where a commission agent or consignee is held accountable only for internal combustion engine fuel actually sold, the principal or consignor will be considered the "Retail Dealer" for refund purposes.