



Montana Department of Transportation
PO Box 8019
Helena MT 59604-8019
www.mdt.mt.gov

Instructions for *PTO* Refund Application Form Montana Diesel and/or Gasoline Tax

**Important Information:
Montana's special fuel (diesel) and gasoline tax rates
increased July 1, 2017.**

Diesel tax rates

Prior to July 1, 2017 - .2775
July 1, 2017 - .2925

Gasoline tax rates

Prior to July 1, 2017 - .27
July 1, 2017 - .315

MCA 15-70-432 requires that all applications for refunds be filed within 36 months of the date of purchase of the tax paid fuel.

MCA 15-70-434 allows the department 120 working days after receiving a refund claim to approve or reject it.

Revised March 2018

Definitions

Off-Road Miles – Private property and forest service development roads are the only non-taxable roads in Montana.

On-Road Miles – All public roads and highways of this state. Taxable miles include all streets, roads, highways, and related structures. This includes gravel roads.

PTO – Power take-off Unit from a motor vehicle engine or auxiliary engine fueled from the same supply tank as the vehicle to perform an operating function using greater than or equal to 7.5% of the engine's power supply to operate.

NOTE: CLIMATE CONTROL FUNCTIONS ARE NOT CONSIDERED POWER TAKE OFF UNITS.

Qualification - To qualify for a PTO refund, your vehicle must be equipped with a PTO unit and must travel on-road in Montana.

Instructions for PTO Refund Application Form

All Information requested on this application is required.

Failure to complete the form will result in the return of the application and will delay your refund.

1. List Vehicle, Mileage and Fuel Purchases:

Complete the Vehicle, Mileage and Fuel Listings on pages 2 and/or 3. Montana's fuel tax rates increased on July 1, 2017. Make sure to list vehicle, mileage and fuel purchases before in the correct section based on the date of purchase and fuel type due to tax rate differences.

When completing the form online you can use the drop-down list to pick the vehicle type in the correct time period and the form will auto populate the PTO Fuel rate field and auto calculate when you enter in the following information – Miles in All Jurisdictions, Total Fuel Purchased, Total Montana Miles, and Montana Off-Road Miles.

**If you need more lines on the form please click on the (+) sign; to delete any unwanted lines click on the (-) sign.

2. Finalize the PTO Refund Application:

Fill out the following information on page 1 of the PTO refund application form.

- a. Time Period for Refund. Enter the range of purchase dates on the invoices being claimed for refund.
- b. Entity Type. Select your appropriate entity type.
- c. Applicant Information. Complete the following applicant information.
 - i. Enter your IFTA License number if applicable (required for Non-Residents).
 - ii. Enter the appropriate Taxpayer ID number or SS number.
 - iii. Occupation. Enter the type of business that the fuel is used for.
 - iv. Name or Trade Name - Enter the name of the individual or business applying for the refund
 - v. Mailing address. Enter address where refund and any correspondence should be mailed.
 - vi. Phone. Enter a daytime phone number where applicant can be contacted.

- d. Requested Amounts. Complete or verify the refund amounts. *These fields will auto populate if you complete the form on-line.*
- e. Third Party Preparer's Information. Enter preparer's name, mailing address, and phone number. (if applicable).
- **Applicant must check indicator box if he/she does not want the department to discuss the refund application with the preparer.**
- f. Print form.
- g. Sign and date printed form. A third-party preparer must sign and date refund form if applicable. Applicant or authorized representative must sign and date the refund form also. The signature must be an original signature.

Choose one of the options below to submit your application for refund.

Mail to: Montana Department of Transportation
PO Box 8019
Helena MT 59604-8019

Or FAX to: (406) 444-5411

Or email to: mdtfuelrefund@mt.gov

Or you can upload through Montana's Secure File Transfer Service: <https://epass.mt.gov>

Instructions for the Secure File Transfer: <http://transfer.mt.gov/Home/Instructions>

If you have any questions filling out these forms, please call (406) 444-7664 between the hours of 8:00am and 5:00pm, Monday through Friday except holidays. You may download forms from the department's Website at www.mdt.mt.gov.

MDT attempts to provide accommodations for any known disability that may interfere with a person participating in any service, program or activity of the Dept. Alternative accessible formats of this information will be provided upon request. For further information call (406) 444-7664 or TTY (800) 335-7592, or by calling Montana Relay at 711

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.

PTO Vehicle Types

Vehicle #	Vehicle Type	PTO %
1	Water & Oil Well Drilling Rig	0.8
2	Cement Mixing/Concrete Pumping Truck	0.3
3	Sanitation/Garbage Trucks/Septic Pumpers	0.3
4	Sewer Cleaning/Jet Vactor	0.3
5	Super Suckers	0.3
6	Fire Trucks	0.3
7	Mobile Cranes	0.3
8	Line Trucks with Digger/Aerial Lift	0.25
9	Refrigeration Trucks	0.25
10	Sweeper Trucks (must be motor vehicle)	0.25
11	Self Loaders/Boom Truck (logging truck)	0.2
12	Truck with Hydraulic Winch	0.2
13	Wrecker	0.2
14	Semi-Wrecker	0.2
15	Service Truck with Jack Hammer/Drill Crane	0.2
16	Oil & Water Well Service Truck	0.2
17	Bulk Feed Truck	0.2
18	Dump Trailer Trucks	0.2
19	Dump Trucks	0.2
20	Hot Asphalt Distribution Trucks	0.2
21	Leaf Truck	0.2
22	Pneumatic Tank Trucks	0.2
23	Salt Spreader on Dump Truck	0.2
24	Seeder Truck	0.2
25	Snow Plow	0.2
26	Spray Trucks	0.2
27	Tank Transport	0.2
28	Tank Trucks	0.2
29	Car Carrier with Hydraulic	0.1
30	Carpet Cleaning Van	0.1
31	all others with Auxiliary engines under 15 hp	0.075