



Montana Department of Transportation

PO BOX 8019

HELENA MT 59604-8019

[www.mdt.mt.gov](http://www.mdt.mt.gov)

## Instructions for *Refrigerator Fuel* Refund Application Montana Diesel Tax

### Important Information:

Montana's special fuel (diesel) tax rates increased on July 1, 2017.

### Diesel tax rates

Prior to July 1, 2017 - .2775

July 1, 2017 - .2925

**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

## Refrigerator Fuel Refund Application Form Instructions

### **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. Complete the eligible refrigerator (reefer) fuel listings on page 2 of the refund application for Montana tax paid reefer fuel. Montana's fuel tax rates increased on July 1<sup>st</sup>, 2017. List fuel purchased before July 1<sup>st</sup>, 2017 in the first column and fuel purchased on or after July 1<sup>st</sup>, 2017 in the second column. Make sure to enter information in all the columns. *The totals will auto calculate and populate to page 1 if you complete the form on-line.*
  
2. **Finalize the Refrigerator Fuel Refund Application for Montana Diesel Tax:**  
Complete the following information on the page 1 of the Refrigerator Fuel 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 to 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.

## Invoice Requirements

1. **Original bulk delivery invoices or invoices issued at the time of each purchase or delivery must accompany the claim for refund.** Any person who requests a refund of motor fuel tax must have evidence that the Montana motor fuel tax was included in the total fuel price paid as per MCA 18.15.401.
2. All information listed below is required on an invoice or receipt to be eligible for a motor fuel tax refund and must be filled out at the time of purchase and delivery. If any information is missing, the applicant may provide a copy of the corresponding billing statement with the original invoice/receipt that supports the missing information. No altered or corrected invoice/receipt will be accepted for refund purposes. Invoices/receipts altered in any way must be voided and a new invoice/receipt issued by the dealer. The name on the invoices/receipts must match the name on the application. If there is any variance, the applicant must list alternate names and/or DBA information in the appropriate field on the front page of the refund form or the invoice/receipt will not be accepted. Each invoice, receipt, cardrol statement and accompanying billing statement collectively must contain or show the following:
  - a) name and address of seller;
  - b) name or account number of purchaser;
  - c) complete date of delivery or purchase;
  - d) type of fuel;
  - e) number of gallons purchased;
  - f) price per gallon or total amount of sale;
  - g) Any person who requests a refund or credit of motor fuel tax must have satisfactory evidence that the Montana motor fuel tax was included in the total price paid

**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: [mdtreferrefunds@mt.gov](mailto:mdtreferrefunds@mt.gov)

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

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

Invoices and/or receipts must be submitted with your application to support your claim for refund.

A claim for refund that is filed electronically does not require an original signature. Filing electronically does require scanned copies of the original purchase invoices with the application to verify that the Montana tax has been paid. A claim for refund filed electronically does not relieve the taxpayer of maintaining records upon which the claim for a refund is based.

**If you have any questions filling out these forms, please call (406) 444-7664 or email [mdtreferrefunds@mt.gov](mailto:mdtreferrefunds@mt.gov) between the hours of 8:00am and 5:00pm, Monday through Friday except holidays. You may download forms from our Website at [www.mdt.mt.gov](http://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.