

A-3711-MF (10-00, R9)

State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUEL TAX
REFUND CLAIM

(DO NOT USE)

Claim Required by
Title 54, Taxation, Subtitle 6,
Chapter 39, Revised
Statutes as Amended

Refund No \_\_\_\_\_

Claim Checked by \_\_\_\_\_

REDACTED This claim must be postmarked no later than the last business day of the sixth month following the month during which the fuels were purchased. Send this claim to the DIVISION OF TAXATION, Motor Fuels Tax Section, PO Box 243, Trenton, NJ 08695. This claim shall cover all the purchases in that calendar month which you set forth in the space directly below.
DO NOT INCLUDE PURCHASES OF MORE THAN ONE CALENDAR MONTH.

1 USE TYPEWRITER OR PRINT WITH INK
FUELS PURCHASED DURING MONTH OF \_\_\_\_\_ CLAIMANT'S 7 DIGIT CODE NUMBER [ ] [ ] [ ] [ ] [ ] [ ] [ ]
Not Transferable

Name
Street & Number or R.F.D. City or Town State Zip Code

hereby certifies that the cost of the fuel and the N.J. Motor Fuels Tax, thereon, for which refund is claimed herewith has been paid.

2 STATEMENT OF PURCHASES AND USES
(Show all N.J. purchases of Motor Fuel regardless of use and attach invoices in support thereof)
(a) TOTAL number of N.J. gallons purchased this month
(b) Number of gallons upon which NO REFUND is claimed. (Show gallons used on highways, and other non-refundable gallons).
(c) Number of gallons upon which REFUND of the NEW JERSEY motor fuel tax is claimed
(Attach fully receipted invoices in support thereof.)
(d) The Motor Fuel on which Refund is claimed was used for the following purpose(s):

Table with 1 column: GALLONS (Omit Tenths)

Table with 3 columns: PURPOSE, GALLONS (Omit Tenths) Diesel, Gasoline, DO NOT USE. Includes 15 numbered rows of fuel uses and a TOTAL row.

NOTE: (This figure must agree with Line (c) above) TOTAL

**LIST OF PURCHASES**  
**Read Carefully Before Listing Your Invoices**

**3** List below, in the spaces provided, your total purchases of Motor Fuel for this month from each source of supply. Attach invoices to support all purchases listed. Invoices must be legible and must show the date of purchase, the name of claimant as the purchaser, the number of gallons purchased, the price per gallon and the tax thereon. Invoices for the gallonage on which refund is claimed herein must be received by the supplier over his *full signature*, to show that payment has been made.

**NOTE:** Incomplete invoices or invoices that show alterations or corrections WILL NOT BE ACCEPTED. Attach and include in purchases listed below invoices for fuel purchased for use in vehicles on public highways.

Month	Purchased From	Gallons	Month	Purchased From	Gallons
				Brought Forward	
	Carried Forward			Total Gallons Purchased this Month	

**4** The undersigned hereby declares that the statements contained herein are true and that signature has been affixed with full knowledge that any false statement subjects the signer and the claimant to the penalties of a misdemeanor in accordance with the provisions of Title 54, Taxation, Subtitle 6, Chapter 39 of the New Jersey Revised Statutes as amended.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

**IMPORTANT**

More claims are returned to the claimant for faulty invoices than for any other reason. *Insist* that your supplier furnish you with invoices which meet in every particular the requirements for invoices as outlined in Section 3 above. It will save you inconvenience and expedite the processing of your claim.

**AUTOBUS OWNERS ATTENTION**  
**Complete Form A-3710-MF**

**PROVISIONS OF THE LAW PERTAINING TO REFUNDS**

**54:39-66** Refund uses, application for refund, supporting tax paid invoices, distributor procedure.

Any person

**(1)** who shall use any fuels as herein defined for any of the following purposes.

- (a) [deleted by amendment]
- (b) autobuses while being operated over the highways of this State in those municipalities to which the operator has paid a monthly franchise tax for the use of the street therein under the provisions of 48:16-25 of the Title Public Utilities and pursuant to RS 48:4-1 and 48:4-3,
- (c) agricultural tractors not operated on a public highway,
- (d) farm machinery,
- (e) aircraft,
- (f) ambulances,
- (g) rural free delivery carriers in the dispatch of their business,
- (h) such vehicles as run only on rails or tracks, and such vehicles as run in substitution thereof,
- (i) such highway motor vehicles as are operated exclusively on private property,
- (j) motor boats or motor vessels used exclusively for or in the propagation, planting, preservation and gathering of oysters and clams in the tidal waters of this State,
- (k) motor boats or motor vessels used exclusively for commercial fishing,
- (l) motor boats or motor vessels while being used for hire for fishing parties or being used for sightseeing or excursion parties,
- (m) cleaning,
- (n) fire engines and fire-fighting apparatus,
- (o) stationary machinery and vehicles or implements not designed for the use of transporting persons or property on the public highway,
- (p) heating and lighting devices,
- (q) fuels previously taxed under this chapter and later exported or sold for exportation from the State of New Jersey to any other State or country provided, proof satisfactory to the Commissioner of such exportations is submitted,
- (r) motor boats or motor vessels used exclusively for Sea Scout Training by a duly chartered unit of the Boy Scouts of America,
- (s) emergency vehicles used exclusively by volunteer first aid or rescue squads,
- (t) diesel fuel as used by passenger automobiles and motor vehicles of less than 5,000 pounds gross weight, and

**(2)** who shall have paid the tax for such fuels hereby required to be paid, shall be reimbursed and repaid the amount of tax so paid upon presenting to the Commissioner an application for such reimbursement or repayment, in form prescribed by the Commissioner, which application shall be verified by a declaration of the applicant that the statements contained therein are true. Such application for reimbursement or repayment shall be supported by an invoice, or invoices, showing the name and address of the person from whom purchased, the name of the purchaser, the date of purchase, the number of gallons purchased, the price paid per gallon, and an acknowledgement by the seller that payment of the cost of the fuel, including the tax thereon, has been made. Such invoice, or invoices, shall be legibly written and shall be void if any corrections or erasures shall appear on the face thereof.

The Commissioner may, in his discretion, permit a distributor entitled to a refund under the provisions of this section to take credit therefor, in lieu of such refund, in such manner as the commissioner may require, on a report filed pursuant to section 54:39-27 of the Revised Statutes.

**54:39-67** Payment of refunds, time limit, false statements, fraudulent payments, misdemeanor.

Upon approval by the director of such application a warrant shall be drawn upon the State Treasurer for the amount of such claim in favor of such claimant and such warrant shall be paid from the tax collected on motor fuel. The application for reimbursements and repayments shall be filed with the director on or before the last business day of the sixth month following that in which the fuels in question were purchased. [Any person or the member of any firm or the officer or agent of any corporation who shall make false statement in any application required for the reimbursement and repayment of any taxes, or who shall collect or cause to be repaid to him or to any other person any such reimbursement or refund without being entitled to the same shall be guilty of a misdemeanor.

**54:39-68** Establishing claim

In order to establish the validity of claims filed, the claimant shall be required to maintain and preserve for a period of at least two years such fuel consumption records as may be prescribed by the Commissioner. The Commissioner shall have the right to require a claimant to furnish such additional proof of the validity of a claim as the commissioner may determine, and to examine the books and records of the claimant for such purpose. Failure of the claimant to maintain and preserve such records, furnish such additional proof or to accede to the demand for such examination by the Commissioner, or any of his representatives, shall constitute a waiver of all rights to the claim or claims questioned and such subsequent claims as the commissioner may determine.

**54:39-69** Separate invoices where refund claimed.

When fuel is sold to any person who shall claim to be entitled to a refund of the tax hereunder imposed, the seller of such fuel shall furnish the purchaser with an invoice, or invoices, in conformity with the requirements pertaining to invoices set forth under section 54:39-66 hereof.