

Aircraft Refund Instructions

In response to your request, we are enclosing Preliminary Refund Questionnaire and a supply of claim forms.

So that you may know of our procedure and requirements, it is suggested that you carefully read the enclosed instructions, then prepare and submit the Questionnaire Form. In Section #8 thereof, be certain **to give the exact purpose** for which the plane is used, not just personal flying or aircraft operations. Your first claim should accompany this Form so that we may determine if you are filing correctly.

With reference to Memorandum No. R-2 attached to the Instructions, a claim may be filed anytime **within** six (6) months from the month of purchase. If you purchase avgas by credit card and file against the month of Billing, then the filing period is six (6) months from the month of Billing.

INSTRUCTIONS FOR AVIATION GASOLINE TAX REFUND CLAIMANTS

It is first recommended to the new claimant that he carefully read the instructions below for applying for the tax refund. If the directions are adhered to, you will experience no difficulty or inconvenience in securing any refund to which you may be entitled.

For your information and guidance, the following is offered:

1. Claimants are permitted to file but one claim per calendar month and this claim must cover **all** New Jersey tax paid aviation gasoline purchases made during that month.
2. The month of purchase is determined by the date of delivery into the tank. The date of payment or the period during which the fuel was used has no bearing. Hence, avgas purchased on the last day of January, and paid for and used during the month of February, must be included on claim filed against "Fuel Purchased During Month of **JANUARY**. (See Section #1 of Form A-3711-MF.)

The sole exception to the above is credit card purchases made from retail outlets. In such cases, the Motor Fuels Section will accept as the month of purchase the month of Billing as same appears on the monthly statement issued by the company with whom you have your credit card account, even though the credit tickets covered thereby are for purchases made in a preceding month. **ALL** tickets involved must accompany the monthly Billing and the latter must be receipted by the Company with whom you have your credit card account to show payment has been made. The Motor Fuels Section will return any out-of-state credit slips upon request.

If filing claims against the month of Billing covering credit card purchases, Billing only must be receipted by the company with whom you have your credit card account.

When filing against the actual month of purchase as shown on the credit cards, each ticket must then be receipted by the company with whom you have your credit card account.

In lieu of receipting by the billing company of the monthly statement covering credit card purchases and if it may be reconciled with the amount shown as current or new charges, we will accept a copy of the cancelled check, front and back, as proof of payment of the Billing submitted.

3. In completing the Preliminary Refund Questionnaire, show only New Jersey plane estimates (Refund) in Section #7 and only the plane in Section #9 of the Questionnaire. Upon receipt and acceptance of your Preliminary Refund Questionnaire, you will be notified of the Claimant's code number assigned for your use. Be certain this number appears in the space provided on all claims filed. The importance of properly inserting your Code Number cannot be overemphasized, as its omission will delay approval of your claim. Also, the Code Number assigned to you is for your sole and exclusive use. It is not transferable. This number should also be referred to in any mail to this office to expedite handling as it immediately identifies you as a registered refund claimant.

4. The claimant's name must appear on the claim form and supporting invoices in identically the same manner as it was shown on the Questionnaire. For example, if you filed your Questionnaire under the name of John J. Doe, do not file claims as John Doe or J. J. Doe. Give the name exactly as it appeared on the Questionnaire as filed by you.
5. Your attention is directed to Section #2 of the claim form, "Statement of Purchases and Uses." Report on line (a) ONLY NEW JERSEY purchases of aviation gasoline purchased during the calendar month involved, or the Billing month covered. Line (c) is self explanatory. Under the "Purpose" column of Section #2, insert in the "Gallons" column opposite the proper use the number of gallons involved. Thus, Lines 2 (a), (c) and Line 3 under the "Purpose" column will all be for 100% of New Jersey avgas.
6. No claim should be filed until all of the avgas purchases for that particular month can be determined, or Billed, and that all receipted data for that avgas is at hand.
7. Invoices submitted in support of claims: Faulty or incomplete invoices are the cause of more claim rejections than any other feature. This is unfortunate in that the claimant is only partially to blame, the larger responsibility in this connection lying with the supplier. When purchasing avgas, be certain to give your name to the airport attendant the same as you gave on the Questionnaire.

To be accepted, invoices must contain the full name of the claimant as purchaser, as shown by you on Questionnaire, the date of purchase or delivery, the number of gallons, the price per gallon and a statement or specific indication that the price paid per gallon includes the New Jersey Motor Fuels Tax. In addition, invoices must be receipted in the **full** name of the supplier, or his representative, to show that the cost of the fuel and the tax thereon has been paid.

You do not report any car or taxable use, or any out-of-state avgas.

8. Time limit for filing claims: The Motor Fuels Tax Law provides a time limit for filing of refund claims. In this connection, your particular attention is directed to Memorandum No. R-2 attached.

INVOICE ILLUSTRATION

YOUR FULL NAME (PURCHASER)

DATE, DATES OF PURCHASE OR PERIOD COVERED (XX-XX-XX Thru XX-XX-XX)

100 Gals. of Gasoline (Grade) @ .70 \$70.00

Incl. State & Federal Taxes

or

All taxes Included

OR

100 Gals. of Gasoline (Grade) @ .58 \$58.00

Sales Tax @ .08 8.00

Federal Tax @ .04 4.00

\$70.00

RECEIVED PAYMENT OR PAID (XX/XX/XX)

ABC Oil Co.

(FULL NAME OF SUPPLIER)

Per

(FULL NAME OF PERSON
RECEIVING PAYMENT)

(Full Signature)

“Cash” is not sufficient for tax refund purposes, either as purchaser or receipt. Sorry. Invoices lacking any of the above-noted items will be returned for such omissions.

MEMORANDUM NO. R-2

“TIME OF FILING REFUND CLAIMS”

The following provision of the Motor Fuels Tax Law, 54:39-67 of the Revised Statutes: is published for the information and guidance of all Motor Fuel Tax Refund Claimants:

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 any 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.

The effect of this provision is to require all claimants to file their monthly Refund Claim on or before the last business day of the sixth month following the purchase month. As an illustration, the Refund Claim for the month of January is due in this office on or before the last business day of July. No extension after this date is authorized.

Very truly yours,
New Jersey Division of Taxation

REFUNDABLE MOTOR FUEL TAXES

Listed below are the refundable uses of New Jersey Motor Fuel Taxes.

New Jersey Administrative Code

18:18-15.1 Refundable uses; application for refund, supporting tax paid invoices; distributor procedure

- (a) Any person who uses any fuels for any of the purposes listed in (d) below and who has paid the tax for such fuels hereby required to be paid, will be reimbursed and repaid the amount of tax so paid upon presenting to the Director an application for reimbursement or repayment, which application must be verified by a declaration of the applicant that the statements contained therein are true.
- (b) The application for reimbursement or repayment must be supported by an invoice, or invoices, showing:
 - 1. The name and address of the person from whom purchased;
 - 2. The name of the purchaser;
 - 3. The date of the purchase;
 - 4. The number of gallons purchased;
 - 5. The price paid per gallon; and
 - 6. An acknowledgement by the seller that payment of the cost of the fuel, including the tax thereon, has been made.
- (c) Such invoice, or invoices, must be legibly written and will be void if any corrections or erasures appear on the face thereof.
- (d) For the purpose of this section, the following uses of motor fuel may entitle the taxpayer to a refund provided all the requirements of this section are met:
 - 1. Buses 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 streets therein;
 - 2. Buses while being operated over the highways of this State in a regular route bus operation as defined in N.J.S.A. 48:4-1 and under operating authority conferred pursuant to N.J.S.A. 48:4-3 (Certificate of public convenience and necessity).
 - 3. Buses while providing bus service under a contract with the New Jersey Transit Corporation or under a contract with a county for special or rural transportation bus service subject to the jurisdiction of the New Jersey Transit

Corporation pursuant to P.L. 1979, c.150 (C.27:25-1 et seq.), and autobuses providing commuter bus service which receive or discharge passengers in NEW Jersey. For the purpose of this paragraph "commuter bus service" means regularly scheduled passenger service provided by motor vehicles whether within or across the geographical boundaries of New Jersey and utilized by passengers using reduced fare, multiple ride or commutation tickets and shall not include charter bus operations or special bus operations as defined in N.J.S.A. 48:4-1. Buses operated for the transportation of enrolled children and adults only when serving as chaperones to or from a school, school connected activity, day camp, summer day camp, nursery school, child care center, pre-school center or other similar places of education, including "School Vehicle Type I" and "School Vehicle Type II" as defined in N.J.S.A.39:1-1 do not qualify for refund under this subsection.

4. Agricultural tractors not operated on the public highways;
5. Farm Machinery;
6. Aircraft;
7. Ambulances;
8. Rural free delivery carriers in the dispatch of their business;
9. Such vehicles as run only on rails or tracks, and such vehicles as run in substitution thereof;
10. Such highway motor vehicles as are operated exclusively on private property;
11. 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;
12. Motor boats or motor vessels used exclusively for commercial fishing;
13. Motor boats or motor vessels while being used for hire for fishing parties or being used for sightseeing or excursion parties;
14. Cleaning;
15. Fire engines and fire-fighting apparatus;
16. Stationary machinery and vehicles or implements not designed for the use of transporting persons or property on the public highway;
17. Heating and lighting devices;

18. Fuels previously taxed under this chapter and later exported or sold for exportation from the State of New Jersey to any other state or county, provided proof satisfactory to the Director of such exportations is submitted;
19. Motor boats or motor vessels used exclusively for Sea Scout training by a duly chartered unit of the Boy Scouts of America;
20. Emergency vehicles used exclusively by volunteer First Aid or Rescue Squads;
21. The \$.03 per gallon increase in the tax on diesel fuel imposed by P.L. 1984, c73, sec. 35 as such special fuel is used by passenger automobiles and motor vehicles of less than 5,000 pounds gross weight.

In order for a refund claim to be timely it must be postmarked within six (6) months of the payment of tax.

Refund claim forms may be obtained by writing to: The New Jersey Division of Taxation, Motor Fuels Group, Office Audit, 50 Barrack Street, Trenton, New Jersey 08646.