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State of New Jersey

Send to:

Division of Taxation

PO Box 189

Trenton, N.J. 08695-0189

(609) 633-8870

1st Quarter 2026 – (Jan to Mar)

If you file the MFA-20 on a monthly basis, you may file this return on a monthly basis as well. Otherwise, you must check the "Entire Quarter" box.

January

February

March

Entire Quarter:

If you file PPT-10 returns, the refund must be requested through the PPT-10 instead.

PPT-20

Petroleum Products Gross Receipts Tax Refund Application

Mailing Address of Applicant		Person to contact regarding this application		Applicant Name
		Name		
		Title		
		Phone		
		Email		Applicant FEIN

	Gas (gal.)	Diesel/Kero (gal.)	LPG (gal.)	Fuel Oil (gal.)	Avfuel (gal.)	Consideration
1 Exports						\$
2 Non-Profit						\$
3 Aircraft						\$
4 Direct Payment Permit Holders						\$
5 Governmental Agencies						\$
6 Marine						\$
7 Utility/Co-Generation Facility						\$
8 Other:						\$
9 Bad Debt						\$
10 Certain Autobuses						
11 Tractors & Farm Machinery						
12 Off-Road Use of On-Road Vehicles						
13 Non-Highway Equipment						
14 Fire Engines or Fire Fighting Apparatus						
15 Ambulances & First Aid						
16 Vehicles Exclusively on rails						
17 Heating and Lighting						
18 Motor Boats for BSA or Sea Scouts						
19 Water Craft for Approved Usage						
20 Totals						\$
21 Rate	0.386	0.426	0.386	0.124	0.04	0.07
22 Refund Due (Line 20 x Line 21)	\$	\$	\$	\$	\$	\$
23 Total Refund Due (Sum Line 22)	\$					

Explanation of Lines 1 – 9 (Attach supporting documentation.)

Signature indicates that, under penalty of perjury, the information presented is accurate to the best of the signatory's knowledge. If the information is inaccurate or unverifiable, the refund may be denied in part or in whole. If a refund is paid in error, or if the application is found to have an error or errors subsequent or contemporaneously to the issuance of a refund, the amount refunded must be repaid to the State along with applicable penalty and interest. Incomplete applications cannot be processed.

Printed Name		Signature
Title	Date	

For answers to questions, please contact:
fuel.tax@treas.nj.gov

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Amount Approved \$ _____
Date _____
Refund # _____