

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

**PRELIMINARY REFUND QUESTIONNAIRE**  
STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
MOTOR FUELS TAX

(For Office Use Only)

Classification \_\_\_\_\_  
Code No. \_\_\_\_\_  
Checked \_\_\_\_\_

THIS QUESTIONNAIRE MUST BE COMPLETELY FILLED OUT AND FILED WITH THE DIVISION OF TAXATION, MISCELLANEOUS TAX BRANCH, PO BOX 269, TRENTON NJ 08695-0269, BEFORE ANY CLAIM FOR REFUND OF THE NEW JERSEY MOTOR FUELS TAX WILL BE CONSIDERED.

**Read instructions BEFORE Filling Out the Questionnaire**

Date \_\_\_\_\_

- Name of Claimant \_\_\_\_\_  
(Print Name to which refund claims will be made)
- Address \_\_\_\_\_  
(Print Street and Number)
- Town or City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
(Print) (Print) (Print) (Print)
- If other than individual, answer Questions 4 and 5.  
State whether partnership or corporation \_\_\_\_\_
- Give name, address and title of the person whom you authorize to sign refund claims \_\_\_\_\_

- Refer to Instructions and check all of the uses for which you will claim a refund of the Motor Fuel Tax.
- Give below, your estimate of the **APPROXIMATE** number of gallons of motor fuel you will use each month of the year for refundable and nonrefundable purposes. The figures placed in the columns "Gallons" should give this Division as nearly as possible the number of gallons of gasoline you expect to use during each month for which you can legally claim a refund. In those months of the year that you will not use gasoline insert the word "**NONE**". It is very important that this estimate be given. Your questionnaire will not be accepted without it.

Month	Gallons		Month	Gallons		Month	Gallons		Month	Gallons	
	(Refund)	(No Refund)		(Refund)	(No Refund)		(Refund)	(No Refund)		(Refund)	(No Refund)
Jan			Apr			July			Oct		
Feb			May			Aug			Nov		
Mar			June			Sept			Dec		

- Give (in as few words as possible) a statement of operation in which you will use motor fuel which will be subject to refund of the Motor Fuel tax.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Will you keep a record of purchases and uses of Motor Fuel as required by this Division? \_\_\_\_\_  
(Yes or No)

- List all your equipment in which you will use motor fuel (including automobiles, trucks and tractors using kerosene, diesel oil or any type of fuel) \_\_\_\_\_

Equipment	Make	Gas or Diesel	Licensed? Yes or No	Year	Model

If more space is required use and attach an additional sheet.

- Do you supply gasoline to anyone? \_\_\_\_\_ Fuel Storage Capacity \_\_\_\_\_  
What is the number of same? \_\_\_\_\_ Do you have a Motor Fuel Retail Dealers' License? \_\_\_\_\_

- The undersigned hereby declares that the statements contained herein are true and that signature has been affixed with full knowledge that any person or member of any firm or the officer or agent of any corporation who shall make any false statement in the application required for 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 crime in accordance with N.J.S.A. 54:39-67.

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

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

## INSTRUCTIONS

In answer to Question No. 6 please check via; ( ), in the space provided via, (☐), the uses of gasoline or diesel for which you will claim a refund of the Motor Fuel Tax. **THIS LIST INCLUDES ALL THOSE USES SUBJECT TO A REFUND.**

- (a) (Deleted by amendment)
- (b) 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 under the provisions of R. S. 48:16-25, and buses while being operated over the highways of this state in a regular route bus operation as defined in R. S. 48:4-1, and under operating authority conferred pursuant to R. S. 48:4-3, or 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, and buses providing commuter bus service which receive or discharge passengers in New Jersey.
- (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 official 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 tidal waters of the 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 act 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 exportation 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,

In answer to Question 8 any person using fuels for any of the following purposes will include the information requested under the particular use; for example:

**BUSES-** Terminal points of each route, length of each route, mileage operated in each municipality to which authority has been conferred pursuant to R. S. 48:4-1 and 48:4-3 and the number of buses operating on each route. Support statement by copy of schedules and copy of franchise as approved by Public Utility Commission.

**RURAL DELIVERY CARRIERS-** Post office and R.D. number, number of trips daily, mileage each trip.

In answering Question 9: **FISHERMEN** will include the length and beam of each boat: **CONTRACTORS** will include the capacity of all shovels, dredges and scoops and the tonnage of all licensed and non-licensed trucks. Use and attach an additional sheet if necessary.

---

---

**NOTE:** Report to this office within 24 hours any addition to, or reduction of, the equipment listed on this questionnaire, or any other conditions which will change your estimated use of motor fuel subject to refund of the Motor Fuel Tax.

---

---