Permit #:_____

Date Issued:_____

690801

KANSAS DEPARTMENT OF REVENUE

APPLICATION FOR MOTOR VEHICLE/SPECIAL FUEL TAX REFUND PERMIT

1. Legal Name of Company or Applicant:_____
2. DBA Name (if applicable):_____
   Must be a registered DBA
3. Mailing Address:_____
   Street Address or Post Office Box City State Zip Code
4. Location Address:_____
   Address City County State Zip Code
5. FEIN Number/Social Security Number:_____ 6. Telephone Number:_____
7. Check Type of Ownership: ☐ Individual ☐ Partnership ☐ Corporation ☐ School District ☐ Other_____
8. List Individual, Owner, Partner, or Corporate Officers:

NAME	ADDRESS	SOCIAL SECURITY NUMBER	TITLE	PHONE NUMBER

9. Specific Use of Tax Refund Fuel:

☐ PTO Usage: Describe):_____
A flat percentage may not be claimed unless this percentage was arrived at using one of the following methods: Use of on board computers to monitor fuel usage or a sample test period conducted of equipment used by your company. PTO use requires a PTO study to be submitted for approval.

☐ Agricultural: (Describe):_____ Acres Owned or Leased:_____

☐ Refrigeration: (Describe):_____

☐ School Buses: (Describe):_____
Buses qualify when transporting students to and from school and school related activities. Smaller school vehicles are now allowed for the transportation of students. Staff and faculty transportation does not qualify for a refund.

☐ Other: (Describe):_____

10. Do you have a current International Fuel Tax Agreement (IFTA) license?____ (Y/N) If yes, what is your base jurisdiction?_____

11. List **ALL** Tractors, Stationary Engines and Other Gas and Diesel Equipment for which a refund is being requested.

MAKE	MODEL	FUEL TYPE

12. List **ALL** Cars and Trucks Owned by Applicant
Vehicle listing is for information purposes only. Refunds do not apply.

MAKE	MODEL	FUEL TYPE

13. Bulk Fuel Storage, if applicable (In Gallons and fuel type Highway/Non Highway i.e., 500 Gas, 300 Gasohol, E-85 200, Diesel 100)

Fuel Type Highway_____ Fuel Type Non Highway_____ Fuel Type Highway_____ Fuel Type Non Highway_____

14. Kansas Retailers' Sales Tax Number_____ (For more information refer to the back of the application.)

Applicant agrees to comply with all provisions of the Motor Vehicle/Special Fuel Tax Refund Law and Regulations and to maintain adequate records to support all claims submitted for a refund of the motor fuel taxes. Adequate records include fuel purchase documents and fuel usage records as detailed in the motor fuel statute. Upon receipt of the motor fuel tax refund, applicant understands that the fuel purchases may be subject to sales tax. I certify that I have read the foregoing and that all statements contained in this application are true and correct.

Sign Here_____ _____
Signature of Owner, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney Date

_____ _____
Title Telephone Number

MF-51 Rev. 9-20

Enclose a $6.00 Check or Money Order Payable to: "Kansas Department of Revenue"

Notice: Motor Fuel/Special Fuel purchases not taxed under the Kansas Motor Fuel Tax Law (KSA 79-3401), are generally taxable under the Kansas Retailer's Sales Tax (KSA 79-3601). You must provide your Sales Tax Number (line 13) or state the reason why you are exempt from the Kansas Sales Tax (example: "farming") on the line below.

Motor Fuel/Special Fuel is exempt from Kansas Retailers' Sales Tax for the following reason:_____

_____

If you currently do not have a sales or use tax number you will need to request the Kansas Business Tax application booklet KS-1216 and complete the application for sales tax number. If you think you qualify for the sales or use tax exemption request the Kansas Exemption Certificate booklet KS-1520. If you have any questions or need assistance in regards to sales tax please call: 785-368-8222.

INSTRUCTIONS

1. Fill in the legal name of the company or the applicant. For an individual, please list last name first, followed by the first name and middle initial.
2. Complete, if applicable, the DBA name of the company.
3. Fill in your complete **mailing address.**
4. List your **location address**.
5. Furnish your Federal Identification Number (FEIN) or social security number.
6. Indicate the phone number where you may be contacted.
7. Check type of ownership. Your application must indicate whether the applicant is an individual, partnership, corporation, school district or other type. Partnerships require an FEIN.
8. List Individual, Owners, Partners or Corporate Officers in spaces provided.
9. Check appropriate box and give brief description of where the fuel claimed for refund will be used, and number of acres owned or leased. Example: Agricultural - custom work, elevator, general farming, etc 100 acres.
10. Indicate if you have a current IFTA license and in what state the license is issued: Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions.

    Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:
    - **Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or,**
    - **Having three or more axles regardless of weight; or,**
    - **Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.**

    Qualified Motor Vehicle does not include recreational vehicles
11. List **ALL** tractors, stationary engines and other gas and diesel equipment.
12. List **ALL** cars and trucks owned by applicant. Even though licensed vehicles do not qualify for a refund, they must be listed.
13. Indicate the gallons and fuel type of Highway and Non Highway bulk fuel storage.
14. Enter your Kansas Retailers' Sales Tax Number, if applicable.

This application must be signed by the **Individual Owner, Partner or Corporate Officer** listed on line 8. **Persons who are not listed on line 8 but are signing the application must attach a completed Power of Attorney.** Please indicate a phone number where you may be contacted.

If adequate records are not maintained and your account is audited, applicant will be subject to paying the motor fuel taxes and interest.

To avoid delays with processing your application, please **remit $6.00** with your **application** and Form MF-112 (Agreement to Maintain Records). Make checks payable to the **"Kansas Department of Revenue"**. Mail to Customer Relations/Motor Fuel Tax Refund, PO Box 750680, Topeka, KS 66625-0680.

If you have questions regarding this application you can call 785-368-8222 or need additional copies you can download them at: https://www.ksrevenue.org/pdf/mf51.pdf