



# MF-112 INSTRUCTIONS: REGISTRATION FOR VENDOR MOTOR VEHICLE FUEL TAX REFUNDS

## SALES ELIGIBLE FOR REFUND

1. Gasoline and undyed diesel fuel sold to the U.S. Government or its agencies. Fuel sold to the State of Wisconsin, local municipalities in Wisconsin or school districts is taxable unless the sale qualifies as exempt under items 2 through 5 below. Sales of fuel to the U.S. Government or any of its agencies is also exempt from the 2¢ per gallon petroleum inspection fee. For this exemption, fuel includes gasoline, undyed diesel fuel, aviation fuel, dyed diesel fuel, and any other fuel on which the inspection fee has been paid.
2. Gasoline and undyed diesel fuel sold to a common motor carrier as defined in Chapter 194, Wis. Stats., used in the operation of a motor vehicle for the urban mass transportation of passengers as defined in sec. 71.38, Wis. Stats.
3. Gasoline sold for off-road use in mobile machinery and equipment and delivered directly into a customer's bulk storage tank in an amount not less than 100 gallons.
4. Gasoline sold for use in aircraft to a general aviation fuel dealer or user licensed with the department providing the fuel is delivered directly into the dealer or user's storage tank in an amount not less than 100 gallons.
5. Undyed diesel fuel sold as heating oil.
6. Undyed diesel fuel sold for use in trains.
7. Gasoline and undyed diesel fuel sold to enrolled tribal members living on their own tribe's reservation or trust lands.

Wisconsin law allows persons who sell tax-paid gasoline and undyed diesel fuel for exempt usage to receive a refund of the Wisconsin motor vehicle fuel tax they pay suppliers when purchasing fuel for resale. Fuel vendors who are not registered with the department as a motor vehicle fuel supplier or petroleum products shipper and anticipate making exempt sales of fuel should register with the department to speed the refund claim process.

### Exceptions:

- *Refunds of the motor vehicle fuel tax may NOT be claimed on sales of **dyed diesel fuel**.* Since dyed diesel fuel is purchased tax-free and may only be used for exempt purposes, there is no tax to refund when the fuel is resold.
- Buyers of undyed diesel fuel for off-road use must be charged the Wisconsin fuel tax when purchasing the fuel. The buyer can then file a claim with the department for a refund of the fuel tax relating to off-road usage. Buyers should go to [revenue.wi.gov](http://revenue.wi.gov) or call 266-6701 for refund claim forms. Buyers are encouraged to buy tax-exempt **dyed diesel** fuel for off-road use to eliminate the need to file off-road refund claims.

**Caution:** Gasoline cannot be sold **tax-exempt** if it will be placed into a fuel supply tank of a:

- licensed motor vehicle (except an urban mass transportation vehicle),
- snowmobile,
- recreational motorboat, or
- all-terrain vehicle (ATV) or utility terrain vehicle (UTV) (unless registered for private use)

## FILING FOR REFUND

Registering with the department and filing refund requests electronically will speed the refund process. Refund claim forms (MF-012) and exemption certificates (MF-209) are located on our website. Form MF-209 must be executed with customers who want to purchase gasoline and undyed diesel fuel tax-exempt.

The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

## DUE DATE FOR FILING REFUND CLAIMS

Refund claims must be filed within 4 years from the date exempt fuel is sold. However, you may not file more than one refund claim per month.

## RECORDS

Persons making exempt sales must maintain records of those sales, including the name and address of the buyer, date of sale, type of fuel sold, the number of gallons sold, and that the state motor vehicle fuel tax, and petroleum inspection fee when applicable, were deducted from the sales price. These records must include a properly executed exemption certificate for each customer to whom exempt sales are made (except sales *exempt from the petroleum inspection fee*). Records must be kept for a minimum of 4 years.

*Caution (presumption law)* – When records are not maintained, Wisconsin law presumes that the motor vehicle fuel is sold with fuel tax and petroleum inspection fee included.

## ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View common questions
- Email us for assistance

### Physical Address

2135 Rimrock Road  
Madison WI 53713

### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)