INTRODUCTION
Motor vehicle fuel includes gasoline (gasohol) and clear diesel fuel. Alternate fuel includes CNG (compressed natural gas), LNG (liquefied natural gas), and LPG (liquefied propane gas).

WHO MAY FILE A CLAIM FOR REFUND
Persons who use motor vehicle or alternate fuel for:
• any purpose other than operating a motor vehicle upon public highways,
• operating a vehicle used for mass transportation of passengers as defined in sec. 71.38, Wis. Stats., or
• operating a taxicab for transportation of passengers
A “taxicab” is a motor vehicle having a passenger capacity of fewer than 15 persons, for public hire, charging passengers upon a time or distance basis, without following any fixed routes. Vehicles used as taxicabs must be designated as “Vehicle has or will be used for public transportation (taxi)” on the motor vehicle registration form, MV-1 or MV-11, filed with the Wisconsin Department of Transportation.

Exceptions – Refunds may NOT be claimed on fuel purchased for use in the following vehicles:
• Snowmobiles
• Recreational motorboats (see sec. 78.75(1m)(a)3., Wis. Stats.)
• All-terrain vehicles (ATV) or utility terrain vehicles (UTV) (unless the ATV or UTV is registered for private use) or
• Aircraft

FILING METHOD
This form may be filed electronically or by paper.
• An electronic form is located at https://tap.revenue.wi.gov/services/_/#/. An electronically filed form is normally processed much quicker than one filed by paper.
• A fill-in form is located at https://www.revenue.wi.gov/DORForms/mf-001f.pdf. Allow several months processing time for requests filed by paper.

DUE DATE
A claim must be filed within 12 months from the date the fuel is purchased based on the invoice date (not the date of payment).

FILING TYPE
Form MF-001 covers 3 types of refund claims. The types must be selected in section 2 of the paper form or Step 2 on the electronic form. Select/check the appropriate type based on the following:
• Taxicab – select this type if you are claiming exemption from motor vehicle or alternate fuel excise taxes for fuel used in the operation of a taxicab as defined above under “WHO MAY FILE A CLAIM”.
• Agricultural – select this type if you qualify as a farmer per Wisconsin Statutes and the fuel being claimed was used in equipment or a non-plated vehicle (vehicle is not registered for highway use).
• Nonagricultural / Other Exempt Use – select this type if fuel is used off-road for an exempt use not covered by agricultural or taxicab, or for operating a vehicle used for mass transportation of passengers as defined in sec. 71.38, Wis. Stats.

FILING RESTRICTION
• Each claim must be for a minimum of 100 gallons.
• A maximum of two claims may be filed per month.
• If you are claiming a refund for fuel where some of the fuel is exempt and some is taxable for use tax purposes, you must separate and file two claims. One claim for fuel purchase that is exempt from use tax and one claim for fuel purchase for which use tax is owed.

INSTRUCTIONS
Section 1
Enter all requested information, legal name, tax account number, business name, FEIN or SSN, complete mailing address, and the Wisconsin county where the majority of the fuel claimed on your request was purchased. This is also the county that should be selected from Table 1 for calculating use tax in Section 6.

Section 2
Select the ownership type and provide any additional information requested for that ownership type. Also check one of the boxes (“Agricultural”, “Nonagricultural / Other Exempt Use” or “Taxicab”) to identify the type of claim being filed.

Section 3: FUEL PURCHASE DATES COVERED BY CLAIM
Enter the date of the first and last fuel purchase included in this refund request.

FUEL PURCHASE SCHEDULE
Complete the Fuel Purchase Schedule listing each invoice being claimed. Price per gallon, column (e), should include tax. Attach additional sheets as necessary.
A spreadsheet listing the fuel purchases may be submitted in lieu of this schedule. The alternative spreadsheet MUST contain the same information (in the same order) as requested on the MF-001 purchase schedule.
List purchases in date order (oldest first) by fuel type. Provide a total on the last line of the schedule for columns (f) and (g).
Do not include copies of your fuel purchase receipts with the claim. Maintain these invoices for your records. The department will request copies of any receipts if required.
INVOICES
Each invoice prepared by your supplier must contain the following information.

1. Date of purchase
2. Name and address of purchaser
3. Name and address of seller
4. Number of gallons purchased
5. Type of fuel purchased
6. Amount of Wisconsin fuel tax paid

Section 4: REFUND COMPUTATION SCHEDULE
Col (b). Indicate, by fuel type, the total gallons purchased and used.

Col (c). For off-road (agricultural and non-agricultural) claims, indicate the number of gallons entered in column (b) that were used in licensed vehicles. A vehicle is licensed when it has been issued a license plate for traveling on public roads in Wisconsin.

Col (d). Enter the amount of col (b) minus column (c).

For taxicab refund claims: indicate the number of gallons entered in column (b) that were not used in a taxicab for transporting passengers.

Section 6 – USE TAX LIABILITY – NONAGRICULTURAL REFUND CLAIMANTS ONLY
The purchase of fuel is subject to Wisconsin use tax if Wisconsin motor vehicle fuel excise tax is not due or is refunded. A county and/or stadium use tax may also apply.

Line 1. Check this box if the fuel claimed is also exempt from use tax. If exempt, enter the reason identified by statute.

Listed below are some of the common exemptions from the use tax. For a more complete list of exemptions from the use tax see Publication 222 at revenue.wi.gov/pubs/pb222.pdf.

- Common/contract carriers
- Custom farm service
- Fuel converted to electric energy, gas or steam by utilities and fuel converted to steam for purposes of resale
- Fuel for rail freight or rolling stock used in railroad operations
- Fuel included with equipment rental
- Fuel purchased by a Wisconsin governmental agency or local unit of government
- Fuel purchased by nonprofit organizations that hold a Certificate of Exempt Status issued by the Wisconsin Department of Revenue
- Fuel used directly in manufacturing tangible personal property
- Fuel used for heating a person’s permanent principal residence
- Mobile mixing and processing units such as ready mix units
- Reported on Form ST-12
- Silviculture

Line 2. Check this box if you received a refund of Federal Motor Fuel Tax for those gallons claimed in this request.

Col (b). Enter, by fuel type, the total cost of those gallons of fuel included in this claim. This should be the cost of the gallons listed in Section 4, column (d) for the applicable fuel type.

Col (c). Enter the Wisconsin excise tax refund amount from Section 4, col (f).

Col (d). Enter the number of gallons, by fuel type from Section 4, col (d), for which a Federal tax refund was received. If you did not receive a Federal Motor Fuel Tax refund, enter zero.

Col (f). Multiply amount entered in column (d) by the applicable tax rate in column (e) and enter the result in column (f).

Col (g). To determine the amount subject to use tax, take amount in column (b) and subtract amounts in columns (c) and (f). Enter this amount in column (g).

Line 8. Enter the total of column (g), lines 3 through 7.

Line 9. Determine the location use tax is due based on the requirements of Publication 222 (revenue.wi.gov/pubs/pb222.pdf) or the Wisconsin location where the majority of the fuel was purchased (county entered in Section 1). Then, select the appropriate tax rate from Table 1 of these instructions and enter here.

Line 10. Calculate the Wisconsin use tax due by multiplying line 8 by line 9. Also enter this mount in Section 4, line 7.

Section 7: EQUIPMENT SCHEDULE
Column (a). List the equipment type from the following: ready mix; waste management; liquid waste pumping truck; urban mass transit; boom trucks and derrick/digger trucks; tractors, combines, skid loaders, hay balers, or list other agricultural or off-road equipment.

Column (b). Enter the manufacturer name for equipment listed in column A.

Column (c). Enter/select Fuel Type: Gas = Gasoline, Clear Diesel, CNG = Compressed Natural Gas, LNG = Liquified Natural Gas, and LPG = Liquified Petroleum Gas.

Column (d). Enter the gallons claimed for each piece of equipment.

Column (e). Enter allowable percent for each activity type. The percentages listed in Table 1 are allowed for ready-mix, waste management, liquid waste (e.g., septic) and utility companies that have vehicles with power take-off units that share the same fuel supply tank used to power the vehicle.

Column (f). Multiply the gallons in column (d) by the allowable percent in column (e). The total gallons in column (f), must agree with the total gallons you enter in Section 4, line 6, Column (d).
Section 8: TAXICAB SCHEDULE
List all taxicabs operated during the period covered by this refund claim. For each taxicab, enter the fleet number, vehicle identification number (VIN), license plate number, passenger capacity, fuel type, beginning and ending odometer readings (to include date of reading), and number of gallons used in each taxicab during the claim period.

FRAUDULENT CLAIMS
Under sec. 78.73(1), Wis. Stats., any person who uses a false or fictitious name when submitting a refund claim, or commits any other fraud in preparing and submitting a claim, may be fined not more than $500 or imprisoned not more than 6 months or both. Altering a purchase date on an invoice to bring it within the 12 month filing limitation is a fraudulent act.

RECORD KEEPING
Keep a copy of this refund claim and all records used in preparing the claim for a minimum of four years. Store them in a place that is easily accessible for review by department representatives. The department reserves the right to review and adjust refund claims either before or after they are issued.

Table 2

<table>
<thead>
<tr>
<th>County Name (Code)</th>
<th>Tax Rate</th>
<th>County Name (Code)</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams (1)</td>
<td>5.5%</td>
<td>Marathon (37)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Ashland (2)</td>
<td>5.5%</td>
<td>Marinette (38)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Barron (3)</td>
<td>5.5%</td>
<td>Marquette (39)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Bayfield (4)</td>
<td>5.5%</td>
<td>Menominee (72)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Brown (5)</td>
<td>5.5%</td>
<td>Milwaukee (40)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Buffalo (6)</td>
<td>5.5%</td>
<td>Monroe (41)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Burnett (7)</td>
<td>5.5%</td>
<td>Oconto (42)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Calumet (8)</td>
<td>5.5%</td>
<td>Oneida (43)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Chippewa (9)</td>
<td>5.5%</td>
<td>Outagamie (44)</td>
<td>5.0%</td>
</tr>
<tr>
<td>Clark (10)</td>
<td>5.5%</td>
<td>Ozaukee (45)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Columbia (11)</td>
<td>5.5%</td>
<td>Pepin (46)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Crawford (12)</td>
<td>5.5%</td>
<td>Pierce (47)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Dane (13)</td>
<td>5.5%</td>
<td>Polk (48)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Dodge (14)</td>
<td>5.5%</td>
<td>Portage (49)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Door (15)</td>
<td>5.5%</td>
<td>Price (50)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Douglas (16)</td>
<td>5.5%</td>
<td>Racine (51)</td>
<td>5.0%</td>
</tr>
<tr>
<td>Dunn (17)</td>
<td>5.5%</td>
<td>Richland (52)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Eau Claire (18)</td>
<td>5.5%</td>
<td>Rock (53)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Florence (19)</td>
<td>5.5%</td>
<td>Rusk (54)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Fond du Lac (20)</td>
<td>5.5%</td>
<td>St. Croix (55)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Forest (21)</td>
<td>5.5%</td>
<td>Sauk (56)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Grant (22)</td>
<td>5.5%</td>
<td>Sawyer (57)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Green (23)</td>
<td>5.5%</td>
<td>Shawano (58)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Green Lake (24)</td>
<td>5.5%</td>
<td>Sheboygan (59)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Iowa (25)</td>
<td>5.5%</td>
<td>Taylor (60)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Iron (26)</td>
<td>5.5%</td>
<td>Trempeleau (61)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Jackson (27)</td>
<td>5.5%</td>
<td>Vernon (62)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Jefferson (28)</td>
<td>5.5%</td>
<td>Vilas (63)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Juneau (29)</td>
<td>5.5%</td>
<td>Walworth (64)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Kenosha (30)</td>
<td>5.5%</td>
<td>Washburn (65)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Kewaunee (31)</td>
<td>5.5%</td>
<td>Washington (66)</td>
<td>5.5%</td>
</tr>
<tr>
<td>La Crosse (32)</td>
<td>5.5%</td>
<td>Waukesha (67)</td>
<td>5.0%</td>
</tr>
<tr>
<td>Lafayette (33)</td>
<td>5.5%</td>
<td>Waupaca (68)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Langlade (34)</td>
<td>5.5%</td>
<td>Waushara (69)</td>
<td>5.5%</td>
</tr>
<tr>
<td>Lincoln (35)</td>
<td>5.5%</td>
<td>Winnebago (70)</td>
<td>6.0%</td>
</tr>
<tr>
<td>Manitowoc (36)</td>
<td>5.5%</td>
<td>Wood (71)</td>
<td>5.5%</td>
</tr>
</tbody>
</table>

ASSISTANCE
You can access the department’s website 24 hours a day, 7 days a week at 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 answers to common questions
• Email us for assistance

Email: DORExciseTaxpayerAssistance@wisconsin.gov