MF-113: Invoice Requirements
(for the motor vehicle fuel tax refund law)

Invoices submitted with any of the following motor vehicle fuel tax refund claims must comply with the Wisconsin fuel tax refund law and administrative rules. (See secs. 78.20 (Retailer Refunds) and 78.75 (Taxicab & Off-Road Refunds), Wis. Stats., for additional information regarding motor fuel refunds).

Types of Refund Claims
MF-001 Fuel Tax Refund Claim
MF-004 Retailer Claim (gasoline only)

Under the Wisconsin fuel tax refund law, ALL invoices which accompany a refund claim must contain the following information:
1. Date of sale
2. Name and address of buyer
3. Name and address of seller
4. Number of gallons purchased
5. Type of fuel
6. Purchase price
7. Amount of Wisconsin fuel tax paid (this must be shown separately)

Amount Paid Column
Make sure that the supplier fully completes the invoice including the “amount paid” column. This column represents what was actually paid for the fuel purchased.

Submit a separate invoice for each fuel purchase. Grouping purchases on one invoice is not acceptable.

Refunds Cannot Be Assigned
The right to a refund cannot be assigned to someone else. This means that the name appearing on the invoice must agree with the name on the refund claim.

If an invoice is not properly prepared, the refund claim for that invoice will be denied.

Assistance:
You may 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 common questions
- Email us for assistance

Physical Address
2135 Rimrock Rd.
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

SAMPLE INVOICE

CUSTOMER’S INVOICE NO. 12345
(to be given to customer)

ANY CITY, WI _______________ 20 ___
(month & day)

Sold to ________________________________
Address ________________________________

<table>
<thead>
<tr>
<th>Gallons</th>
<th>Items (product type)</th>
<th>Price</th>
<th>Amount Paid</th>
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Wis. Sales Tax
Wis. Fuel Tax
Federal Fuel Tax

TOTAL

RECEIVED PAYMENT: ANY OIL COMPANY

Date _______________ By ____________________
Signature