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

Phone: (608) 266-6701
Fax: (608) 261-7049
Email: excise@revenue.wi.gov

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

SAMPLE INVOICE

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

ANY OIL COMPANY

ANY CITY, WI _____ **20**____
(month & day)

Sold to _____

Address _____

Gallons	Items (product type)	Price	Amount Paid
	Wis. Sales Tax		
	Wis. Fuel Tax		
	Federal Fuel Tax		
		TOTAL	

RECEIVED PAYMENT: ANY OIL COMPANY

Date _____ By _____
Signature