

# MF-016: DISTRIBUTOR CLAIM FOR TAX REFUND OF UNCOLLECTIBLE WISCONSIN MOTOR VEHICLE FUEL TAXES

## Section 1

*Please print or type*

1. Legal Name of Claimant (individual, partnership, corporation)	2. Business Name			3. FEIN or SSN (if an individual or sole proprietor)	
4. Mailing Address - Street or PO Box	5. City	6. State	7. Zip Code	8. Business Telephone Number (       )	

## Section 2

(1) Customer's Name, Address, and FEIN/SSN	(2) Type of Customer (check box)	(3) Date of Sale	(4) Sales Invoice Number	(5) Type of Product	(6) Date Wrote Off As Uncollectible	(7) Gallons Sold	(8) Uncollectible Fuel Tax
	<input type="checkbox"/> Distributor <input type="checkbox"/> Retail dealer			<input type="checkbox"/> Gasoline <input type="checkbox"/> Undyed diesel			\$
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<b>(9) TOTAL TAX REFUND CLAIMED</b> .....							<b>\$</b>

## Section 3

**DECLARATION:** I declare under penalties of law that I have examined this refund claim and, to the best of my knowledge, it is true, correct, and complete.

Signature	Contact Person (print clearly)	Telephone Number (       )	Date
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# MF-016 INSTRUCTIONS - DISTRIBUTOR CLAIM FOR TAX REFUND OF UNCOLLECTIBLE WISCONSIN MOTOR VEHICLE FUEL TAXES

## WHO MAY FILE THIS CLAIM FOR TAX REFUND

Wisconsin law allows a refund to distributors who:

- (1) sell motor vehicle fuel (gasoline, undyed diesel) to another distributor or retail dealer for resale, and
- (2) are not able to recover the Wisconsin motor vehicle fuel tax from that customer.

The distributor is not liable for the uncollectible tax and may apply to the department for a refund of that tax once the fuel tax is charged off for income or franchise tax purpose as uncollectible (see sec. 78.01(2s), Wis. Stats).

## Exceptions:

- A refund may not be claimed for uncollectible alternate, general aviation, or motor vehicle fuel taxes on fuel sold to the end user of the product.
- No refund is available on dyed diesel fuel since this fuel is not subject to fuel tax.

## DUE DATE

A claim for uncollectible fuel tax must be filed within four (4) years of the 15th day of the 4th month following the close of your fiscal year in which the account became worthless.

## FILING METHOD

Form MF-016 can be filed through *My Tax Account* (MTA) or send your completed form to the mailing address below.

## RECOVERY OF UNCOLLECTIBLE FUEL TAXES FROM CUSTOMERS

Uncollectible motor vehicle fuel taxes refunded by the department which are subsequently recovered from the customer must be paid back to the department within 30 days after they are collected from the customer. Send the recovered taxes, along with a letter and a copy of the original refund claim filed, to the mailing address below.

### Section 1

Enter the legal, business, name, Federal Employer Identification Number (FEIN) or if an individual or sole proprietor, the Social Security Number (SSN), mailing address and business phone number.

### Section 2

## SCHEDULE OF UNCOLLECTIBLE WISCONSIN MOTOR VEHICLE FUEL TAXES

List the motor vehicle fuel sales on which the Wisconsin fuel taxes have been written off as uncollectible for the period covered by this claim.

- (1) Enter the requested business information, to include the FEIN or the SSN for individuals or a sole proprietor.

- (2) Check the type of customer, distributor (wholesaler) or retail dealer.
- (3) Enter date of sale.
- (4) Enter the sales invoice number (only one invoice per line). Attach additional sheets as needed.
- (5) Check the type of product sold, gasoline or undyed diesel.
- (6) Enter date the tax was wrote off as uncollectible. See due date in these instructions to determine when uncollectible tax can be claimed. Any amount collected must first be applied to the applicable tax for that invoice.
- (7) Enter number of gallons (whole gallons only) sold for which the tax is wrote off as uncollectible.
- (8) Enter amount of tax that is uncollectible based on gallons listed in column (7).
- (9) Enter total uncollectible tax from all pages included in this claim.

Failure to provide all the information may delay the processing or denial of your refund claim.

## Section 3

Enter the contact information, sign and date the request.

## RECORDS

Keep a complete copy of your return, including this schedule, and all records used in preparing the return for a minimum of four years. The records must be kept in a place and manner easily accessible for review by department representatives.

## ASSISTANCE

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

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail us for assistance

### Physical Address

2135 Rimrock Road  
Madison WI 53713

Phone: (608) 266-6701

Fax: (608) 261-7049

E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

### Mailing Address

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