

**AGRICULTURE AND HORTICULTURE  
 FUELS TAX REFUND APPLICATION**

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**Purpose:** Use this form to apply for a refund of the Virginia Fuels Tax on fuel used for agriculture or horticulture.  
**Instructions:** Follow the instructions on page 2 of this form. Mail the completed application to DMV, Tax Services Refund Section, P.O. Box 27422, Richmond, VA 23269-7422. Incomplete applications may not be processed.

APPLICANT INFORMATION									
APPLICANT FULL LEGAL NAME (print)			(last)	(first)	(mi) (suffix)	SOCIAL SECURITY NUMBER/ FEIN			
ADDRESS			CITY		STATE	ZIP CODE			
TELEPHONE NUMBER		FAX NUMBER		EMAIL ADDRESS					
BULK FUEL STORAGE		1. Do you have a bulk fuel storage tank(s)?		<input type="checkbox"/> YES	<input type="checkbox"/> NO	2. Do you fuel licensed/unlicensed vehicles/equipment from the same storage tank(s)?		<input type="checkbox"/> YES	<input type="checkbox"/> NO

FUEL USE/REFUND CLAIMS			
Effective July 1, 2013, fuel tax rates may change every six months. Gallons used must be entered in the correct Claim Period so that your refund is calculated at the proper rate.			
<input type="checkbox"/> <b>Agricultural/Horticultural</b> (list equipment/vehicles)			
<b>Claim Period- January 1 - June 30</b>	Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (also indicate fuel type)
BEGIN DATE (mm/dd/yyyy)			
END DATE (mm/dd/yyyy)			
<b>Claim Period - July 1 - December 31</b>	Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (also indicate fuel type)
BEGIN DATE (mm/dd/yyyy)			
END DATE (mm/dd/yyyy)			

<input type="checkbox"/> <b>Agricultural Vehicle - 55% Refund</b> (list vehicle(s) with license plate number and registration state.)			
FARM OWNER (full legal name)		LOCATION OF FARM (physical address)	
<b>Claim Period- January 1 - June 30</b>	Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (also indicate fuel type)
BEGIN DATE (mm/dd/yyyy)			
END DATE (mm/dd/yyyy)			
<b>Claim Period - July 1 - December 31</b>	Diesel Gallons Used	Gasoline Gallons Used	Other Gallons Used (also indicate fuel type)
BEGIN DATE (mm/dd/yyyy)			
END DATE (mm/dd/yyyy)			

CERTIFICATION	
I certify and affirm that all information presented in this form is true and correct, that any documents I have presented to DMV are genuine, and that the information included in all supporting documentation is true and accurate. I make this certification and affirmation under penalty of perjury and I understand that knowingly making a false statement or representation on this form is a criminal violation.	
NAME (print)	TITLE
AUTHORIZED SIGNATURE	DATE (mm/dd/yyyy)

DMV USE ONLY
REFUND CODE/GALLONS REFUNDED

## INSTRUCTIONS

### GENERAL INFORMATION

To submit this application online use DMV's website, [www.dmvNOW.com](http://www.dmvNOW.com). - click "Online Services" - scroll to "Payments and Refunds" - scroll to "Fuels Tax Refund" and, .

- click "Logon" to access your account and submit your refund application or,
- click "Register for MyFuels Tax Refund Account" to establish "Customer Registration" (a new account) and submit your refund application.

To complete and mail this application, continue to follow the instructions below.

### APPLICANT INFORMATION

Complete the Applicant Information section and answer the questions regarding bulk fuel storage. If you answered YES to question 2 you must submit a fuel disbursement list. You may use form TS 218, Itemized Statement of Bulk Storage Fuel Used or a list of your own. If you use your own list, it must show the date, number of gallons and the vehicle/equipment in which the fuel was used.

### FUEL USE/REFUND CLAIMS

NOTE: Effective July 1, 2013, tax rates for fuel may change every six months (Claim Period). Gallons used must be entered in the correct Claim Period so that your refund is calculated at the proper rate.

Check the box(es) that apply to your fuel use (see Explanation of Fuel Use and the Definitions Sections below). Provide the following if applicable:

- list vehicles or equipment - (for Agricultural/Horticultural)
- farm owner/location

For each Claim Period, enter the begin and end date and number of diesel, gasoline, other gallons used during the claim period. For Other Gallons Used, also indicate the fuel type used.

**NOTE: First-time refund applicants must include all invoices/tickets/receipts that support their refund claim.**

### CERTIFICATION

Read and complete the Certification section. Refunds will not be processed without a signed certification.

### FINALIZE

Mail completed application and supporting documents to DMV, Tax Services Refund Section, P.O. Box 27422, Richmond, Virginia 23269-7422. The postmark date on your mailed application is recorded as the date DMV received your application.

## INVOICE/TICKET/RECEIPT REQUIREMENTS

Receipts, tickets, or invoices used to support your refund claim must be dated within the 12 month period preceding the date DMV receives your application. Invoices/tickets/receipts must meet the following requirements:

- must be for fuel purchased in Virginia in amounts of 5 gallons or more and which support the amounts entered on your application
- indicate the exact date of purchase (month/day/year)
- include the number of gallons and type of fuel purchased
- show the amount paid for the fuel
- include the seller's name and location address
- must be readable - illegible, altered or duplicate invoices/tickets/receipts will not be accepted
- must be submitted in date order
- credit card receipts must indicate that the transaction was for a fuel purchase and also meet the above requirements

## RECORD KEEPING

Invoices/tickets/receipts and fuel disbursement lists (if applicable) that support your application must be retained for 4 years from the date DMV receives the refund application (Virginia Code § 58.1-2261). You may be requested to provide such documentation to DMV at any time during this 4 year period either before or after the refund is paid. Failure to provide the requested documentation will result in the denial or reversal of your refund.

## EXPLANATION OF FUEL USE

**Agricultural/Horticultural** - Fuel used exclusively for agricultural or horticultural purposes on lands owned or leased by the owner or lessee of the vehicle. Only fuel used in UNLICENSED vehicles/equipment is eligible for refund. Vehicles with F farm tags do not qualify for a refund. Fuel used for lawn care or lawn maintenance does not qualify as agricultural or horticultural use but may be refundable under the Non-highway Use claim type. Refer to refund form TS 216.

**Agricultural Vehicle 55% Refund** - Fuel used in vehicles designed or permanently adapted exclusively for bulk spreading or spraying of agricultural liming materials, chemicals, or fertilizer are eligible for a refund of 55% of the state fuel tax paid. Enter the farm owner's name and the location of the farm or provide an attachment with this information.

## DEFINITIONS

### Agriculture -

The active production of useful plants or animals in ecosystems that have been created by people. Agriculture may include cultivating the soil, growing and harvesting crops and raising livestock.

### Horticulture -

The branch of agriculture concerned with the cultivation of garden plants - generally fruits, vegetables, flowers and ornamental plants such as plants used for landscaping.

### Farm -

One or more areas of land used to produce, cultivate, grow or harvest agricultural products. A tree farm does not qualify as a farm unless it is also part of a nursery, a Christmas tree farm or what is otherwise a farm (VA Code 46.2-698).

<b>Agricultural Products -</b>	Nursery plants	Horticultural plants and crops	Livestock	Cultivated plants and crops	Bee products
	Christmas Trees	Viticultural plants and crops	Poultry	Aquaculture products	Other farm products

## DMV CONTACT INFORMATION

DMV DIRECT: (804) 497-7100

TTY (Deaf or hearing impaired only): 1-800-272-9268

Hours: Monday through Friday, 8:00 am to 5:00 pm, Saturday 8:00 am to 12:00 pm

SECURE EMAIL: [www.dmvNOW.com](http://www.dmvNOW.com), Home page click "contact Us", scroll down to "Email", click "Secure Online Form"