



Montana Department of Transportation
PO Box 8019
Helena MT 59604-8019
www.mdt.mt.gov

Instructions for *Heating Fuel* Refund Application Form Montana Diesel Tax

Important Information:
Montana's special fuel (diesel) tax rate increased July 1, 2022.

Diesel tax rates per gallon:

July 1, 2019 - .2945

July 1, 2021 - .2955

July 1, 2022 - .2975

MCA 15-70-432 requires that all applications for refunds be filed within 36 months of the date of purchase of the tax paid fuel.

MCA 15-70-434 allows the department 120 working days after receiving a refund claim to approve or reject it.

Revised May 2023

Heating Fuel Form Instructions

All Information requested on this application is required.

Failure to complete the form will result in the return of the application and will delay your refund.

1. List Fuel Purchases:

List all eligible fuel purchases on page 2 of the refund application and record your gallons in the columns according to the purchase date. Montana's fuel tax rates increased July 1st, 2022. List fuel purchased before July 1st, 2022, in the first column and fuel purchased on or after July 1st, 2022, in the second column.

****Eligible fuel purchases are:**

Invoices must indicate that the diesel fuel was used for heating. Invoices not identified as heating fuel and invoices for dyed fuel will be rejected.

****Effective April 18, 2023, transactions on monthly electronic transaction reports** will be accepted for fuel purchased on or after this date.

2. Finalize the Heating Oil Refund Application:

- a. Time Period for Refund: Enter the range of purchase dates on the invoices being claimed for refund.
- b. Complete the following applicant information:
 - i. Name or Trade Name. Enter the name of the individual or business applying for the motor fuel tax refund.
 - ii. Mailing address. Enter address where refund and any correspondence should be mailed.
 - iii. Taxpayer ID number or Social Security Number. Enter the appropriate Taxpayer or SS number.
 - iv. Phone. Enter a daytime phone number where applicant can be contacted.
- c. Requested Amounts:

Enter or verify the total gallons from page 2.
Eligible gallons from page 2 **prior** to July 1, 2022.
Eligible gallons from page 2 July 1, 2022, to present.
Total Refund – multiply the total gallons for each time period by the appropriate tax rate and then add those totals together for your total refund.
- d. Preparer's Information. Complete the third party's preparer's Information (if applicable).
- e. Enter preparer's name, address, and phone number.

Applicant must check indicator box if he/she does not want the department to discuss the refund application with the preparer.
- f. Print form.
- g. Sign and date printed form. A third-party preparer must sign and date refund form if applicable. Applicant or authorized representative must sign and date the refund form. The signature must be an original signature.

3. Submit the Heating Oil Refund Application. Choose one of several options below to submit your application for refund.

Call 406-444-6030 to inquire about filing electronically with our new Motor Fuel Tax Refund System.

Mail to: Montana Department of Transportation
PO Box 8019
Helena MT 59604-8019

Or FAX to: (406) 444-5411

Or upload through Montana's Secure File Transfer Service at

<https://okta.loginmt.com/app/UserHome>

Instructions for the Secure File Transfer are found at: <https://transfer.mt.gov/Home/Instructions>

Invoices and/or receipts must be submitted with your application to support your claim for refund. Original bulk delivery invoices must be submitted with your application if you send your application through the mail.

Additional Information

1. The diesel claimed for refund must be used exclusively for heating and the invoices must indicate that the diesel purchased was for heating fuel. Invoices that are not identified as heating fuel and invoices for dyed fuel will be denied.
2. The name on the application must match the name on all invoices. If the names on the invoices are different, a signed statement declaring the names on the invoices and the applicant are one in the same must accompany the application.
3. Original bulk invoices or invoices issued at the time of each purchase and delivery must accompany the application.

If you have any questions filling out these forms, please call (406) 444-6030. You may download forms from the department's Website at [MDT Forms \(mt.gov\)](https://mt.gov).

MDT attempts to provide accommodations for any known disability that may interfere with a person participating in any service, program or activity of the Dept. Alternative accessible formats of this information will be provided upon request. For further information call (406) 444-6030 or TTY (800) 335-7592, or by calling Montana Relay at 711

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.