



Montana Department of Transportation  
PO Box 8019  
Helena MT 59604-8019  
[www.mdt.mt.gov](http://www.mdt.mt.gov)

**Instructions for *Federal, State, Local Governments*  
*and School Districts* Refund Application  
for 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**

## **Federal, State, Local Governments and School Districts Application 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 1<sup>st</sup>, 2022. List fuel purchased before July 1<sup>st</sup>, 2022, in the first column and fuel purchased on or after July 1<sup>st</sup>, 2022 in the second column.

### **2. Finalize the Federal, State, Local Governments and School Districts Refund Application for Montana Diesel Tax:**

Fill out the following lines on the first page of the refund application form.

- 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 the address where the refund and any correspondence should be mailed.
  - iii. Taxpayer ID number. Enter the appropriate Taxpayer 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 preparer's information (if applicable):
  - i. Enter preparer's name, mailing 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.**
- e. Print Form.
- f. 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. Send the Federal, State, Local Governments, and School Districts 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 it to: Montana Department of Transportation  
PO Box 8019  
Helena MT 59604-8019

Or FAX it to: (406) 444-5411

Or upload documents through Montana's Secure File Transfer Service:

<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.

A claim for refund that is filed electronically does not require an original signature. Filing electronically does require scanned copies of the original purchase invoices with the application to verify that the Montana tax has been paid. A claim for refund filed electronically does not relieve the taxpayer of maintaining records upon which the claim for a refund is based.

### Invoice Requirements

1. The name on this application must match the name on all invoices.
2. Originals or copies of the invoices listed on page 2 of refund application must be submitted with application.
3. The fuel placed in the tank must be used exclusively by a government entity and the receipts must show that the fuel purchased was tax paid (undyed).

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

***NOTE: No Refund is allowed for fuel bought for buses under contract.***

**If you have any questions on these forms, please call (406) 444-6030. You may download forms from our Website at [MDT Forms \(mt.gov\)](https://mt.gov).**

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

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