



Department of
Taxation
P.O. Box 530
Columbus, OH 43216-0530

Refund account number

MVF-4(IND)
Rev. 7/19

Application for Refund: Industrial Purpose

(See instructions on back to complete this form.)

Refund Period _____ to _____ (must be filed within 365 days)
(Date of first invoice) (Date of last invoice)
(Must be June 30th, 2019 or prior)

Name of claimant _____

Company ID (FEIN/SSN) _____ E-mail _____

Address _____ City _____ State _____ ZIP _____ Update address

Telephone _____ Fax _____

Section A (computation of tax to be refunded)

- | | |
|---|----|
| 1. Gallons of tax-paid fuel in opening inventory that was purchased within 365 days | |
| 2. Gallons of tax-paid fuel purchased during the period above | |
| 3. Gallons of tax-paid fuel in closing inventory | |
| 4. Gallons of tax-paid fuel used in a refundable manner during the period above | |
| 5. Gross amount of claim (multiply line 4 by motor fuel tax rate of \$0.28)..... | \$ |

If any of the fuel is exempt from sales tax, you must provide the statutory reason for exemption: _____

- | | |
|--|----|
| 6. Gallons of refundable fuel subject to sales tax | |
| 7. Average fuel cost \$ _____ Federal tax refund/credit ____ Yes ____ No | |
| 8. Cost of fuel subject to sales tax (multiply line 6 by fuel cost on line 7)..... | |
| 9. Sales tax rate _____ % Ohio sales tax (multiply line 8 by sales tax rate) | |
| 10. Net amount of claim (line 5 less line 9)..... | \$ |

Section B (refundable use report – must be completed for refund)

- | | |
|--|--|
| 11. Gallons of tax-paid fuel used in a refundable manner to operate a motor vehicle..... | |
| 12. Number of vehicles using tax-paid fuel in a refundable manner | |
| 13. Explain refundable use _____ | |

14. Gallons of tax-paid fuel used in a refundable manner other than a motor vehicle

15. Type of equipment used _____

16. Total of lines 11 and 14 (it should equal line 4 of Section A)

Section C (perjury statement – must be signed and dated)

I declare under penalties of perjury that this claim (including all accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Name (please print) Signature

Title Date Telephone number

Send claim to the Ohio Department of Taxation, Motor Fuel Tax Refund Unit, P.O. Box 530, Columbus, OH 43216-0530. Contact the Motor Fuel Refund Unit at (855) 466-3921 with any questions.

Motor Fuel Refund Instructions – Industrial Purpose

Filing an industrial refund claim for motor fuel not actually used/consumed in a refundable manner for an industrial use during the reported refund period and/or not used in a refundable manner as stated on Section B of the claim will be considered fraud.

To expedite the processing of your refund claim, please file your refund claims quarterly. **Your refund claim must be filed with this department within 365 days of the fuel being purchased and the refundable use must be for at least 100 gallons. Do not include untaxed fuel on your refund claim (dyed fuel).**

If your federal identification number has changed due to a new business entity being formed, you must cancel your refund account and request that a new refund account be established for the new business entity.

This refund claim is only to be used for fuel used for industrial purposes. Fuel used for agricultural purposes must use Form MVF 4(AG). Occasionally, you will be sent a form MVF 4C to complete. When sent, you will be required to complete it, to detail the refundable usage reported on the claim, before your claim will be approved for processing.

How to Complete Section A of the Refund Claim

- Line 1** List the gallons of tax-paid fuel in the ending inventory as reported on your prior refund claim less any fuel that is in that inventory that was not purchased within 365 days from the date this claim will be filed. If this is your first claim or your previous claim's ending inventory is past 365 days from the date this claim will be filed, you can only report the tax-paid fuel in bulk storage purchased within the past 365 days.
- Line 2** List all tax-paid motor fuel purchased during the refund claim period. Evidence (invoices) of tax-paid motor fuel purchases **must** be submitted to account for the fuel reported on this line. Evidence of purchase must contain at least the following: 1) name and address of the seller; 2) name of the purchaser; 3) date of the purchase; 4) type of fuel; 5) number of gallons of fuel purchased; and 6) price paid for the fuel. With prior written approval of the Motor Fuel Refund Unit, you may be allowed to submit a schedule detailing your fuel purchases.
- Line 3** List the gallons of tax-paid fuel that have not been used and are still in a bulk storage tank. This is your ending inventory.
- Line 4** List the gallons of tax-paid motor fuel that have been used/consumed in a refundable manner during the refund claim period. Fuel that has not been used/consumed during the refund claim period cannot be claimed for refund.
- Line 5** Multiply the gallons listed on line 4 by the motor fuel tax rate. If you do not know the motor fuel tax rate, go to our Web site at tax.ohio.gov or contact the Refund Unit at (855) 466-3921 to obtain the tax rate.
- Line 6** List the gallons of tax-paid motor fuel on line 4 that are subject to the sales/use tax. If any of your fuel is exempt, you must state the statutory reason for each type of

exempt use in the space provided. If you have stated a valid reason for the fuel being exempt from the sales/use tax, you do not need to complete lines 6, 7, 8 or 9. If you fail to state a reason why you are exempt from the sales/use tax or do not state a valid reason, your claim will be reduced accordingly.

- Line 7** Enter the average cost per gallon of the motor fuel listed on line 4. To determine the cost, subtract the state motor fuel tax from the average cost of the fuel. In addition, the federal motor fuel excise tax can be subtracted from your fuel cost if you have or will be claiming a federal refund/credit (check "Yes" on this line to indicate that you are taking the federal refund/credit). Please calculate your fuel cost to only two places after the decimal point.
- Line 8** Multiply the average cost per gallon on line 7 by the gallons of motor fuel listed on line 6. This is the cost of the fuel subject to sales tax.
- Line 9** Enter the sales tax rate in the space provided. Use the sales tax rate of the county in which the fuel was purchased. If necessary, attach a schedule detailing the fuel used and the sales tax rate per county of purchase. Multiply the sales tax rate by the average cost of the fuel calculated on line 8. This is the sales tax due on the fuel you have used in a refundable manner.
- Line 10** To determine the total amount of refund due, subtract line 9 from line 5.

How to Complete Section B of the Refund Claim

- Line 11** List all the refundable fuel used during the refund period from a fuel tank on a motor vehicle (licensed to operate on a public road). Do not list fuel used in machinery not licensed for use on a public road.
- Line 12** List the number of motor vehicles for which refundable fuel has been claimed on line 11.
- Line 13** Provide the reason(s) the fuel used in the motor vehicles is refundable. You may use the back of this claim or attach a list of your reasons if there is not enough room on this line.
- Line 14** List the gallons of refundable fuel used other than to operate a motor vehicle (used in machinery/equipment).
- Line 15** List the equipment used. Use the back of this claim or attach a list if there is not enough room on this line.
- Line 16** Add lines 11 and 14. This total should equal line 4 of Section A. The total will not match line 4 of Section A if your claim is reduced as a result of fuel being used that was purchased past 365 days of the claim being filed.

How to Complete Section C of the Refund Claim

All refund claims must be signed and dated to be processed for approval. To aid in processing your claim, please provide your telephone number. **Contact the Motor Fuel Refund Unit at (855) 466-3921 with any questions.**