

AGREEMENT TO MAINTAIN MOTOR FUEL REFUND RECORDS

Kansas Administrative Regulation 92-3-20: (Refunds, books and records)

- (a) Each person claiming a refund of motor fuel tax for non-highway usage shall substantiate the claim with adequate records. An officer, partner, or owner shall verify each return as to the accuracy of the information included on the return.
- (b) An adequate record includes:
- (1) An account of all motor fuel purchases that lists each supplier and whether fuel was purchased for exempt or taxable use;
 - (2) an account of non-highway usage either by an actual record of use or a standard approved by the director;
 - (3) an account of loss of non-highway fuel due to pilferage, spillage or diversion to non-exempt use; and
 - (4) a perpetual inventory which uses a system of metered withdrawals or a physical inventory which includes at least a monthly actual inventory and an inventory taken at the close of each period for which a claim is filed.
- (c) If a claimant for motor-vehicle fuel tax refund uses storage facilities which contain both fuels for highway and non-highway use, the claimant shall support the return with an accurate record of fuel used for highway and non-highway use. The claimant shall document the usage by:
- (1) Different meters attached to a single tank, if one meter is used exclusively for highway fuel and another meter is used exclusively for non-highway fuel;
 - (2) a single meter capable of recording the type of withdrawal; or
 - (3) an accurate account that records each withdrawal and its use at the time of withdrawal.
- (d) Fuel used shall be presumed to be for highway use unless it is accurately documented for non-highway use.
- (e) Highway use of motor fuel includes:
- (1) Consumption of motor fuel by a motor vehicle while in a stationary or parked position on the public highways and streets of this state;
 - (2) Using fuel from a motor vehicle's fuel supply tank to power a secondary motor while operating on the public highways or streets of this state.

DECLARATION:

I have read the above and agree to maintain all required records. I understand that if I fail to maintain proper records of my off road fuel usage and proper fuel receipts for inspection by the Department, the Department may deny (via a Department audit) the refund claim being submitted for any period in which this Motor Fuel refund Permit is valid.

Motor Fuel Refund Account Name

Motor Fuel Refund Permit #

Address

Signature of Owner

If you need any additional copies you can find them at: <https://www.ksrevenue.gov/forms-mfrefund.html> or have questions regarding this form should be directed to the Division of Taxation, Motor Fuel, at 785-368-8222, faxed to 785-296-2073 or mailed Motor Fuel Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66601-3506.