



Department of  
Taxation

P.O. Box 530  
Columbus, OH 43216-0530

Refund Account Number

MVF4(AG)-2  
Rev. 7/19

## Application for Refund: Agricultural 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 July 1<sup>st</sup>, 2019 or later)

Product Type(Select Only One): ☐ Gasoline ☐ CNG ☐ Diesel(And all other products)

\*Separate claims must be filed for each product type

Name of claimant \_\_\_\_\_  
Company ID (FEIN/SSN) \_\_\_\_\_ Email \_\_\_\_\_  
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(see instructions).....

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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. This line left Blank.....
11. This line left blank.....
12. Net amount of claim (line 5 less line 9).....

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| \$ |

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

Type livestock: \_\_\_\_\_ Quantity: \_\_\_\_\_

Type Crop: \_\_\_\_\_ Acreage: \_\_\_\_\_

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

I declare under penalties of perjury that this claim (including all accompanying schedule 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

## Motor Fuel Refund Instructions – Agricultural Purpose

**Filing an agricultural refund claim for motor fuel not actually used/consumed in a refundable manner for an agricultural 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. **A motor fuel refund cannot be approved until the fuel has been used for a refundable purpose. Claims stating 100 percent of the fuel was used for a refundable purpose on the day the fuel was purchased will be questioned. 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 agricultural purposes. Fuel used for any other purpose must use Form MVF 4 (IND). 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.**

**Rates:** Gasoline: \$0.385 Diesel/Others: \$0.47  
 CNG: 2019-\$0.10 2020-\$0.20  
 2021-\$0.30 2022-\$0.40  
 2023-\$0.47

### How to Complete Section A of the Refund Claim

**Refund Period:** The date of the first invoice for the claim may not be prior to July 1<sup>st</sup>, 2019. Separate claim(s) must be submitted when requesting a refund on fuel purchased prior to July 1<sup>st</sup>, 2019 and must be submitted on the appropriate claim form.

**Product Type:** Select the appropriate product type for the fuel on which you are requesting a refund. Only receipts for the specified product type will be accepted and credited towards 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 which 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 which have been used/consumed in a refundable manner during the refund claim period. Fuel which 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](http://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 which is subject to the sales/use tax. If all of your fuel was used in farming, you must state above line 6 that all the fuel was used in farming. 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** Line left intentionally blank.

**Line 11** Line left intentionally blank.

**Line 12** To determine the total amount of refund due, subtract line 9 from line 5.

### How to Complete Section B of the Refund Claim

The total acreage farmed and the type of crop grown during the refund claim period needs to be listed in the appropriate box. If you have livestock, list the type of livestock and the quantity. If additional room is needed, please use the back of the claim or attach a list to the claim. Your claim will not be processed if the acreage and/or the specific livestock raised is not listed (terms such as "miscellaneous" will not be accepted).

### 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.**