



## OKLAHOMA TAX COMMISSION APPLICATION FOR REFUND OF CNG (COMPRESSED NATURAL GAS)

**NOTE: State law requires the State of Oklahoma to issue refunds via direct deposit. You will need to download and complete the Refund Direct Deposit Form (ARDD-100) found at [www.tax.ok.gov](http://www.tax.ok.gov). Mail the Form ARDD-100 to the address listed on the form.**

Claimant's Name: (Please Print)	FEIN <input type="checkbox"/> SSN <input type="checkbox"/> (Check one, enter number below)
Address:	Telephone Number: (Daytime)
City, State, ZIP Code:	

### CHECK NON-TAGGED AGRICULTURE OR STATIONARY EQUIPMENT USING EXEMPT FUEL

<input type="checkbox"/> Tractor	<input type="checkbox"/> Combine	<input type="checkbox"/> Irrigation Unit	<input type="checkbox"/> Other Stationary Equipment
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### PURCHASES

***Note:** Fuel used in over-the-road vehicles utilized for agriculture purposes is not exempt and cannot be claimed for refund (i.e. pickups, trucks, cars, RVs, etc.)*

<i>*Indicate appropriate refund code number for each purchase ▶</i>	(1) Indian Tribal Members Use	(2) Agriculture Use	(3) Cities, Towns, Counties
	(4) U. S. Government	(5) Public School	(6) Other Exempt Entities
	(7) Other		

Date of Purchase	Retail Price Per Gallon	Name of Supplier	Location of Supplier	*Refund Code Number	Gallons of CNG

1. Total Exempt Gallons of CNG (Compressed Natural Gas) Purchased .....	
2. Tax Rate .....	<b>X</b> \$0.05
3. Refund Claimed (Line 1 x Line 2) .....	<b>\$</b>

Under penalty of perjury, I declare the information contained in this report is true, correct, and complete to the best of my knowledge and belief. All purchases claimed above have been paid.

Claimant's Signature	Date
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Applicant must maintain documentation to support the claim for a period of three (3) years. Only completed claim forms will be considered.  
**Refund Code must be given for claim to be processed.** Please see complete instructions on the back of this form.

**Mail Completed Claim Form To:**  
Oklahoma Tax Commission  
Account Maintenance Division/Credits and Refunds Section  
2501 North Lincoln Boulevard  
Oklahoma City, OK 73194

**APPLICATION FOR REFUND OF CNG  
(COMPRESSED NATURAL GAS)**

**INSTRUCTIONS**

The following may apply for a refund of the motor fuel excise tax on CNG (Compressed Natural Gas) where the tax was previously paid:

1. Tribal members who purchased CNG on Indian country from their tribe. *Members of Indian tribes that contracted with the State pursuant to Section 500.63 of Title 68 are not eligible for this refund.*
2. Persons who purchased CNG for farm tractors or stationary engines used exclusively for agricultural purposes upon which the tax was previously paid. Vehicles required to be licensed by the State of Oklahoma are not exempt regardless of use.
3. CNG purchased to propel vehicles on the public roads and highways of this state, when leased or owned and being operated for the sole benefit of a county, city or town.
4. CNG purchased by the United States Government or any agency or instrumentality thereof.
5. CNG purchased solely and exclusively in district owned public school vehicles or FFA and 4-H Club trucks for the purpose of legally transporting public school children, and CNG purchased by any school district for use exclusively in school buses leased or hired for the purpose of legally transporting public school children, or in the operation of vehicles used in driver training.
6. CNG purchased by a volunteer fire department with a state certification and rating, rural electric cooperatives, rural water and sewer districts, rural ambulance service districts.
7. Persons who erroneously paid the CNG tax. Documentation of exempt status must accompany application.

**Please Note:**

*In an effort to minimize administrative costs and expedite processing, the Tax Commission requests that applicants not submit a refund application until their claim exceeds \$25.00.*

**MAIL COMPLETED CLAIM FORM TO:**

Oklahoma Tax Commission  
Account Maintenance Division/Credits and Refunds Section  
2501 North Lincoln Boulevard.  
Oklahoma City, OK 73194