



UNDERGROUND STORAGE TANK TAX REFUND REQUEST CLAIM REQUIREMENTS

Any person who pays the tax but is not liable for the tax under Arizona Revised Statute Title 49, Chapter 6 may claim a refund of the tax paid. A claim for a refund shall be submitted on the [Underground Storage Tank Tax Refund Request Form](#). If the Department determines that a person claiming a refund is entitled to the refund, the Department shall issue a refund. Any person eligible to claim a refund of the tax may [assign](#) the claim to the person from whom the regulated substance was purchased.

Any person submitting a claim for a refund, must submit the following:

1. A completed [Underground Storage Tank Tax Refund Request Form](#).
2. Invoice showing the tax billed
 - Submit clean, readable invoices (no more than 30 invoices per claim) clearly showing the UST tax of .01 per gallon has been charged. The invoices must also show vendor name, facility location, invoice number, invoice date and total fuel purchased for each product. **PDF or electronic copies are not acceptable.**
3. Supporting documentation showing tax paid
 - Submit proof of payment showing the supplier was paid for each invoice via an accounting EFT transaction report. The report should clearly display the invoice number, transaction date and amount paid. Highlight the tax paid on the EFT transaction report in order to assist in processing your claims in a timely manner.
4. If a facility has both underground and aboveground (or vaulted tanks) that contain the **same** product, you must submit a **3rd party report**. The 3rd party report must show the contact name and phone number of the entity supplying the report on their company letterhead. The 3rd party report must also display the invoice number, delivery date, product type and number of gallons purchased in the exempt tank. Highlighting these on the report may expedite the claim processing.

Please be advised that incomplete forms and/or lack of required additional documentation will result in the claim being returned to the submitter.

| CODE | UST TAX EXEMPTION REASON |
|------|---|
| 01 | Tribal Land Tank |
| 02 | State-Owned Tank |
| 03 | Federally-Owned Tank |
| 10 | Aboveground Storage Tank |
| 11 | Vaulted Tank |
| 21 | Farm Tank less than 1,100 gallons used for noncommercial purposes |
| 22 | Residential Tank of less than 1,100 gallons used for noncommercial purposes |
| 30 | Naptha-Type or Kerosene-Type Jet fuel storage |

| FUEL PRODUCT CODES | | | |
|--------------------|----------------------|------|------------------------|
| CODE | TAXABLE PRODUCT TYPE | CODE | TAXABLE PRODUCT TYPE |
| 10 | Gasoline (list type) | 60 | Used Oil |
| 20 | Diesel (list type) | 70 | Other – please specify |
| 30 | Oxygenated Gasoline | 80 | CERCLA Hazardous Waste |
| 40 | Kerosene | 110 | Aviation Gasoline |
| 50 | Bio-Diesel | 120 | New Oil |
| | | | |
| | | | |

DEQ prefers the Underground Storage Tank Tax Refund Request Form and supporting documentation to be submitted in hard copy format to 1110 West Washington Street (4415 A- 3), Phoenix Arizona 85007-2935. Inquiries for the UST Tax Refund process may be directed to Catherine Callahan at (602) 771-4384 or toll free in the state of Arizona at 800.234.5677, extension 7714384, or by email at USTTaxesFees@azdeq.gov.



AZ DEPT OF ENVIRONMENTAL QUALITY
 UST INFORMATION SUPPORT UNIT
 1110 WEST WASHINGTON STREET
 PHOENIX, AZ 85007-2935
 602.771.4384 or USTTaxesFees@azdeq.gov
 TOLL FREE IN AZ 800.234.5677 EXT 7714384

Underground Storage Tank Tax Refund Request

1 Applicant Information

2 Facility Information

Tank Owner Name _____

Facility Name _____

Mailing Address _____

Mailing Address (No PO Box) _____

City _____ State _____ ZIP Code _____

City _____ State _____ ZIP Code _____

Contact Phone # _____ Email Address _____

Contact Phone # _____ Email Address _____

3. Exemption Certificate Number: _____

4. Enter the applicable information below (One row per supplier)

| Fuel Provider | Fuel Type | Gallons Purchased | UST Tax Paid | Refund Claimed |
|---------------------------------|-----------|-------------------|--------------|----------------|
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| TOTAL REFUND REQUESTED → | | | | |

5 Certification Statement

I certify under penalty of perjury that I have personally examined and am familiar with the information submitted in this and all attached documents and that the submitted information is true, accurate and complete

| | |
|------------------------|-------------------|
| | |
| Signature of Applicant | Date of Signature |

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Total Refund Approved by ADEQ: _____

If grand total of refund differs from amount requested - check appropriate reason:

- Invoice tax less than 3rd Party Report
- 3rd Party Report tax less than invoice tax
- Duplicate invoices submitted
- Invoices missing
- Reported calculations incorrect