

5703-11-02

Evidence of purchase of motor vehicle fuel.

(A) Each claim for refund of motor vehicle fuel tax filed pursuant to sections 5735.14 and 5735.142 of the Revised Code, shall be supported by evidence of purchase of such fuel. The evidence of purchase shall be made by the seller of the fuel and shall specify:

- (1) The name and address of the seller;
- (2) The name of the purchaser;
- (3) The date of purchase;
- (4) The type of fuel; and
- (5) The number of gallons of fuel purchased, and, if applicable, the water content of the fuel.

The original of the evidence of purchase shall be given to the purchaser and a copy retained by the seller for a period of one year.

(B) Purchase may be evidenced by an invoice, credit card purchase receipt, cash purchase receipt, or any other document that meets the requirements of paragraph (A) of this rule.

(C) If the evidence of purchase submitted with the claim does not contain all of the information required by paragraph (A) of this rule or is otherwise deficient, the tax commissioner may require that the claimant supplement such evidence or may deny that portion of the claim that is not supported by sufficient evidence.