

Instructions

Who may use this form

Any person who is a *commercial fisherman*, defined as a *person licensed by an appropriate federal or state agency for the purpose of engaging in the commercial harvesting of fish and who is engaged in the business of harvesting fish for sale*, must use this form to claim a refund/reimbursement of the motor fuel or diesel motor fuel excise tax, the petroleum business tax, and the state and local sales tax on the fuel purchased for use in the operation of a commercial fishing vessel engaged in the harvesting of fish for sale.

When to File

A claim for refund/reimbursement should be filed for a full monthly period; however, a claimant may include more than one month in a single claim. Each monthly period should begin on the first and end on the last day of a calendar month.

Claims for reimbursement of the motor fuel or diesel motor fuel excise tax and the petroleum business tax must be filed within **three years** from the date of purchase. Claims for refund of the New York State and local sales tax should be filed within **three years** from the date the tax was due.

General Instructions

In order to expedite the processing of a refund/reimbursement claim, a claimant must furnish the necessary substantiation and adhere to the following procedures:

- You must complete the entire claim form, including schedules A and B. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer-generated.
- You must furnish legible copies of purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax, and sales tax) listed separately.
- You must include a copy of your current United States Coast Guard documentation, if your vessel is required to be documented, and with the first claim each calendar year include a copy of your current Federal Fisheries Permit and/or your current license issued by the New York State Department of Environmental Conservation.
- You must include the telephone number for your business in case we need to contact you concerning your refund/reimbursement.

Additional documentation may be requested by the Tax Department upon review of the refund/reimbursement claim submitted.

Third-party designee

If you want to authorize another person (third-party designee) to discuss your claim with the New York State Tax Department, mark an **X** in the *Yes* box in the *Third-party designee* area of your claim. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your claim to discuss it with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested.

If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your claim. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your claim;
- call the Tax Department for information about the processing of your claim or the status of your refund; and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and claim preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot revoke the third-party designee authorization or change the PIN. However, the authorization will automatically end on the due date (without regard to extensions) for filing your claim.

Paid preparer

If you pay someone to prepare Form AU-631, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form AU-631 for you and does not charge you, that person should not sign it.

Note to paid preparers — When signing Form AU-631, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site.) Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)

Line instructions

Lines 1 and 2 — Enter the number of gallons and applicable excise tax paid from Schedule A and Schedule B.

Lines 4 and 5 — Enter the number of gallons and applicable petroleum business tax paid from Schedule A and Schedule B.

Lines 7 and 8 — Enter the number of gallons and applicable state and local sales tax paid from Schedule A and Schedule B.

Schedules A and B

Complete all columns of Schedules A and B. Enter information for those purchases for which a refund/reimbursement is claimed. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons*, *Excise tax paid*, *Petroleum business tax paid* and *Sales tax paid* columns. The totals of these columns must be carried to the front page as indicated.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.