



Claim for Refund of Taxes Paid on Fuel by a Government Entity

Tax Law — Articles 12-A, 13-A, 28, and 29

This claim form may **only** be used for fuel used or consumed by a government entity (*see instructions*).

For tax period: beginning: _____ ending: _____ <i>(see instructions)</i>		<i>For office use only</i>	
		Total approved	
Employer identification number (EIN)	Telephone number ()	Audited by	Date
Name of government entity		Approved by	Date
Address <i>(number and street)</i>		Approved by	Date
City	State ZIP code	Approved by	Date

Computation of refund	Column A	Column B	Column C
	Gallons <i>(from schedules)</i>	Tax paid <i>(from schedules)</i>	Totals
1 Motor fuel excise tax paid.....	1	\$	
2 Diesel motor fuel excise tax paid.....	2		
3 Total Article 12-A refund requested <i>(add lines 1 and 2, Column B)</i>	3		
4 Petroleum business tax paid (motor fuel).....	4		
5 Petroleum business tax paid (diesel motor fuel)	5		
6 Total Article 13-A refund requested <i>(add lines 4 and 5, Column B)</i>	6		
7 State and local sales tax (motor fuel).....	7		
8 State and local sales tax (diesel motor fuel).....	8		
9 Total state and local sales tax refund requested <i>(add lines 7 and 8, Column B)</i>	9		
10 Total refund requested <i>(add lines 3, 6 and 9, Column C)</i>	10		\$

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund, pursuant to New York State Tax Law; and certify that the above statements, and any documents provided to substantiate the refund claimed, are true, complete and correct and that no material information has been omitted; and certify that all of the tax for which this claim is filed has been paid, and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or if the claim for refund is made by a person required to collect tax, that no amount claimed has previously been subject to a credit or refund; and make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and a possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number ()	Date
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i>		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this claim	Address	City	State ZIP code
	E-mail address of individual preparing this claim	Telephone number ()	Preparer's NYTPRIN	Date

Schedule A - Motor Fuel Purchases

(Attach additional sheets if necessary.)

Date of purchase (mm/dd/yy)	Seller's information			Invoice number	Number of gallons	Excise tax paid	Petroleum business tax paid		Sales tax paid
	Name	City	County						

11 Total gallons purchased (<i>enter here and on lines 1, 4, and 7, Column A</i>)				
12 Total excise tax paid/refund claimed (<i>enter here and on line 1, Column B</i>)				
13 Total petroleum business tax paid/refund claimed (<i>enter here and on line 4, Column B</i>)				
14 Total state and local sales tax paid/refund claimed (<i>enter here and on line 7, Column B</i>)				

Instructions

Who may use this form

Any government entity who purchases motor fuel or diesel motor fuel on which the motor fuel or diesel motor fuel excise tax, the petroleum business tax, and New York State (NYS) and local sales taxes have been passed through, and who uses the motor fuel for its own use and consumption, may use this form to claim a refund of the above taxes. This generally does not include fuel used or consumed by a contractor. See Publication 765, *Sales and Fuel Excise Tax Information for Properly Appointed Agents of New York Governmental Entities*, for more information.

The term *government entity* means:

- NYS, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada) or political subdivisions;
- The United States of America and any of its agencies and instrumentalities;
- The United Nations or any international organization of which the United States is a member; or
- Any diplomatic mission or diplomatic personnel who are permitted to purchase motor fuel and diesel motor fuel exempt from sales tax.

When to file

A claim for refund 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 refund 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 NYS and local sales tax should be filed within **three years** from the date the tax was payable to the Commissioner of Taxation and Finance.

General instructions

To expedite the processing of a refund 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 monthly statements or 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 your telephone number in case we need to contact you concerning your refund.

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

Line instructions

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

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

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

Schedules A and B

Complete all columns of schedules A and B. Enter information for those purchases for which a refund 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.

Paid preparer identification numbers

New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, 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 at our Web site; see *Need help?*) In addition, 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)

Where to file

The completed refund application and required documentation should be mailed to:

**NYS TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-0501**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the form to the appropriate address listed on Publication 55.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

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



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

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.