

Instructions

General Information

Use this form **only** if you have an International Fuel Tax Agreement (IFTA) license.

You may use this form to claim a refund of the difference between the New York fuel use tax that you paid on your IFTA report and the amount of New York fuel use tax that is due based on your own computation of the sales tax component included in the tax rate. You must make a separate computation for each fuel type and each period. This form may be used only for fuel purchased on and after January 1, 1996.

You must maintain records of all fuel purchases to prove your actual average price per gallon of fuel used in your computation of the sales tax component. Evidence of the fuel purchase must be in the form of purchase invoices or delivery tickets.

Do not submit purchase invoices or other related records with your claim for refund. However, you may be required to submit these records upon request. You must keep the original invoices and other records for a minimum of four years.

Your claim for refund must be filed within 49 months following the end of the reporting period for which you are claiming a refund.

Attach a copy of the IFTA report for each reporting period for which you are claiming a refund.

Computation of Refund

Column A - Enter the quarterly period (month/year) for which you are claiming a refund.

Column B - Enter the fuel type. You must make a separate computation for each fuel type for each period.

Column C - Enter the net New York taxable gallons (as shown on your IFTA report) for the fuel type entered in Column B.

Column D - Enter the New York tax rate (as shown on your IFTA report) for the fuel type entered in Column B.

Column E - Enter your alternative New York tax rate based on your computation of the sales tax component included in the tax rate.

Calculating Alternative Rates

If you maintain substantiating records, you may compute the sales tax components for diesel and other motor fuels based on your actual average price per gallon of these fuels used during the reporting period, instead of using the prevailing price per gallon established by the Tax Department to compute the sales tax component included in the New York tax rates shown on your IFTA report. To compute the alternative sales tax components separately for diesel and other motor fuels:

1. Determine the total cost of fuel purchased that is used during the quarter, including federal, state and local taxes, but not including state or local sales taxes or any other taxes upon which state and any local sales tax is not computed. For example, in New York State the diesel motor fuel tax and the motor fuel tax are not included in the total cost of fuel.
2. Divide this amount by the total number of gallons of fuel used (both in and outside New York) to arrive at the average price per gallon.
3. Compute your sales tax component by multiplying the average price per gallon by 7% (round to the nearest tenth of a cent; (e.g., $.08753 = .088$).

4. Subtract the sales tax component included in the New York tax rate shown on your IFTA report, and add the sales tax component that you computed. To get the tax rates and components for a filing period, call the Tax Department at the number listed in the *Need Help?* box below.

Column F - Subtract column E from column D and multiply the result by the amount in column C.

Paid preparer

If you pay someone to prepare Form IFTA-115, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form IFTA-115 for you and does not charge you, that person should not sign it.

Note to paid preparers — When signing Form IFTA-115, 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.)

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

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