

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-96

(1)M Petroleum Taxes

(1)S sales Tax

January 29, 1996

**EXPEDITED REFUNDS/REIMBURSEMENTS FOR
TAX-FREE SALES TO GOVERNMENTAL ENTITIES**

Beginning February 1, 1996, businesses registered as distributors of motor fuel (PT-101 filers) or distributors of diesel motor fuel (PT-102 filers) may get an expedited refund of the \$.08 excise tax, the petroleum business tax and the prepaid sales tax on fuel purchased tax paid and sold by them tax free to governmental entities. This expedited refund program is limited to the specific type(s) of fuel for which the distributor is registered under Article 12-A.

Governmental entities include the United States and its agencies and instrumentalities and New York State and its agencies, instrumentalities, public corporations and political subdivisions, including school districts.

Distributors must file Form AU-629, *Application for Refund/Reimbursement of Taxes Paid on Fuel Sold to Governmental Entities by Registered Distributors*. Form AU-629 may be filed on a weekly basis. For anyone filing refund applications for periods of less than a month, the period covered by the application must begin and end in the same calendar month. Refund applications must be mailed to the address shown on the application. Distributors must include the originals or copies of both the purchase invoices from their suppliers and the sales invoices issued to the governmental entities.