



# Claim for Refund of Taxes Paid on Government Entity Credit Card Purchases of Fuel

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

This claim form may **only** be used by a credit card issuer (see instructions).

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

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

**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.

<b>Authorized person</b>	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number ( )	Date
<b>Paid preparer use only</b> <i>(see instr.)</i>	Firm's name (or yours if self-employed)		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





# Instructions

## Who may use this form

Credit card issuers are eligible to apply for a refund of New York State (NYS) and local sales, motor fuel or diesel motor fuel excise, and petroleum business taxes (fuel taxes) paid on purchases of motor fuel and diesel motor fuel sold to a government entity and paid for with the issuer's credit card if all of the following criteria are met:

- The government entity and credit card issuer submitted a properly completed Form FT-505.1, *Government Entity Credit Card Refund or Credit Election*, to the Tax Department indicating the credit card issuer is the only party eligible to receive the refund. There must be an election form for each government entity that made purchases that are part of this refund claim.
- The fuel taxes were actually paid to the Tax Department.
- The fuel was purchased by a government entity for its own use or consumption and the purchase qualifies as an exempt purchase.
- The credit card issuer is registered for sales tax purposes and has a *Certificate of Authority* to collect sales tax.
- The credit card issuer must be able to establish that it has not charged or otherwise received any fuel taxes from the government entity and that no fuel taxes will be charged to the government entity.
- The credit card issuer must be able to establish that all fuel taxes charged to the government entity by the retail station or other vendor have been repaid to the retail station or other vendor or the credit card issuer has received written consent from the retail station or other vendor to receive the refund or credit for the fuel taxes.
- Neither the credit card issuer nor the government entity has received a notice of ineligibility from the Tax Department (see *Notice of ineligibility*).

## Definitions

The term *credit card issuer* means a person who finances the exempt purchase of motor fuel or diesel motor fuel by a government entity by means of a credit or other access card issued to the government entity by that person.

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 by the Office of Foreign Missions to purchase motor fuel and diesel motor fuel exempt from sales tax.

## When to file

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

File Form FT-505 after the end of the sales tax quarter in which the fuel was purchased by the government entity, but within **three years** from the date the tax was payable to the Commissioner of Taxation and Finance for refunds of NYS and local sales tax. 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.

Sales tax quarters are as follows:

March 1 - May 31  
June 1 - August 31  
September 1 - November 30  
December 1 - February 28/29

## Notice of ineligibility

A notice of ineligibility will be issued if the Tax Department determines that the fuel purchased by a government entity was not purchased for the government entity's own use or consumption, or, when otherwise necessary for the proper enforcement of the tax law. As of the date specified in the notice, the credit card issuer will no longer be eligible to apply for refunds of fuel taxes with respect to purchases of fuel by a government entity. Instead the fuel taxes must be collected from the government entity, who must then apply for a refund of the fuel taxes paid.

The credit card issuer or government entity has the right to dispute the notice, by following the steps outlined in the notice. If appropriate steps are taken to rectify the situation leading to the issuance of the notice, the Commissioner may, in his or her discretion, cancel or suspend the notice.

## 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 a statement listing all government entity purchases and showing the amount of taxes that were not billed to the government entities.
- 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. New York State Tax Law does not allow for interest on these refunds.

## 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](http://www.irs.gov).)

## Where to file

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

**Private delivery service address** — To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

## Need help?



Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and online services)



**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.