



Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations

Print or type (see instructions)

Name			Certificate of authority number		For office use only	
Address (number and street)					Department of Taxation and Finance	
City			State	ZIP code	Telephone number ()	Total
Name of representative (if any)					Telephone number ()	Audited by
Street address					Approved by	
City			State	ZIP code	Date approved	
					Office of the State Comptroller	
					Audited by	
					Date approved	
					Check number	

Period covered by this claim:

From: _____
(mm/dd/yyyy)

To: _____
(mm/dd/yyyy)

Sales tax rate at business location _____ %

Type of business (Mark an X in all that apply.)

- Motor fuel sales (gasoline)
 Highway diesel motor fuel sales
 Convenience store
 Repairs
 Other sales (explain) _____

Section 1 — Computation of refund

1	Amount of sales tax due on highway diesel motor fuel sold during period	1		
2	Amount of sales tax prepaid to suppliers on highway diesel motor fuel sold during period	2		
3	Amount eligible for credit or refund (subtract line 2 from line 1)	3		
4	Amount on line 3 taken as a credit on any sales tax return	4		
5	Total refund requested (subtract line 4 from line 3)	5		

Section 2 — Summary of diesel motor fuel purchases (attach additional sheets if necessary)

Column A Name of supplier	Column B Date of purchase	Column C Invoice number	Column D Product code (see instructions)	Column E Prepaid sales tax per gallon	Column F Total gallons purchased	Column G Prepaid sales tax paid on purchase

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund of prepaid sales tax, 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

Any person who attempts to use this form to evade the tax on diesel motor fuel is liable for penalties as provided by New York State Sales Tax Law and Regulations.

Instructions

General information

This application is to be used by operators of retail service stations (including marinas) to claim a refund of prepaid sales tax on highway diesel motor fuel.

Refunds may be claimed when:

- The prepaid tax on highway diesel motor fuel was more than the tax required to be collected from customers on the sale of the highway diesel motor fuel; **or**
- Retail sales were made to exempt purchasers and no sales tax was charged on the sale with respect to sales of highway diesel motor fuel. Exempt purchasers are limited to New York State and the United States government. Exempt purchasers must provide the service station with the proper documentation to establish eligibility for exemption, and this document must be kept by the service station. A refund of the prepaid tax will not be granted in the absence of this proof of exemption.
- The prepaid sales tax applies to the sale of **undyed** kerosene sold by a registered distributor to a retail filling station. However, a retail filling station operator may claim a credit or refund of the taxes it absorbed when it purchased the kerosene and then resold it without the taxes to consumers for heating purposes in containers of 20 gallons or less. To qualify for the credit or refund, the kerosene must be stored in and dispensed from a tank that is not capable of fueling a motor vehicle (a *blocked pump*), and the retail filling station operator must keep a detailed record of all sales of the kerosene to consumers for heating in containers of 20 gallons or less.

Who may use this form

Service stations making retail sales of highway diesel motor fuel may use this form to claim only a refund of prepaid sales tax on highway diesel motor fuel. This form may **not** be used to claim a refund of the diesel motor fuel tax or the petroleum business tax. To claim a refund of the diesel motor fuel tax, use Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application*. To claim a refund of the petroleum business tax, use Form AU-630, *Application for Reimbursement of the Petroleum Business Tax*.

When to file

Claims for refund of the prepaid sales tax must be filed within three years from the date the tax was payable to: **Commissioner of Taxation and Finance**.

Claims should be filed for periods of at least one full month, whenever possible.

Substantiation

To expedite the processing of a refund claim, a claimant must:

- Complete sections 1 and 2 of this application. Attach additional worksheets if necessary.
- Furnish copies of the original purchase invoices showing the prepaid sales tax.

Failure to submit the required information may result in the return of the application and a delay in the processing of any refund.

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

You must keep all records and other supporting documents, including those related to purchases, total sales, exempt sales, and prepaid sales tax used to complete this refund application for a period of at least three years and be able to produce them upon request of the Tax Department.

Line instructions

Section 1 — Computation of refund

Line 1 — Enter the total amount of sales tax required to be collected on highway diesel motor fuel sold during the period covered by the application.

Line 2 — Enter the amount of sales tax prepaid to supplier for only that highway diesel motor fuel sold during the period for which the refund is claimed; do not enter the prepaid tax for highway diesel motor fuel purchased but not yet sold.

Line 4 — Enter whatever portion of the amount shown on line 3 that was taken as a credit against sales taxes due on another report or return.

Section 2 — Summary of diesel motor fuel purchases

Enter information only for those purchases for which a refund of prepaid sales tax is claimed and attach all invoices listed. For Column D, enter the appropriate code from Publication 902, *Product Codes for Fuels*, for the type of fuel purchased.

Where to file

The completed refund application and required documentation should be mailed to: **NEW YORK STATE TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205**

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.