



Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations

Mark an **X** in the box if you filed Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*, for the period covered by this application

For office use only

Print or type			Department of Taxation and Finance
Name of claimant	Telephone number ()	Certificate of Authority number	Total
Street address		Motor fuel tax registration number (if any)	Audited by
City	State	ZIP code	Approved by
Name of representative (if any)		Telephone number ()	Date approved
Street address		From: (mm/dd/yy) To: (mm/dd/yy)	Office of the State Comptroller
City	State		Audited by
Type of business			Date approved
			Check number

Section 1 – Summary of sales (attach additional sheets if necessary)

Column A Type of fuel <i>U</i> for unleaded <i>P</i> for premium	Column B Number of gallons sold	Column C Prepaid sales tax per gallon	Column D Refund claimed (Column B x Column C)	Column E Sales invoice number	Column F Name of customer	Column G Basis for exemption (see instructions)

Total refund claimed (add Column D amounts) → \$

Section 2 – Summary of purchases (attach additional sheets if necessary)

Column A Type of fuel <i>U</i> for unleaded <i>P</i> for premium	Column B Number of gallons purchased	Column C Prepaid sales tax per gallon	Column D Name of supplier	Column E Supplier's invoice number	Column F Invoice date (mm/dd/yyyy)

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 or 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 (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address	City	State	ZIP code
	E-mail address of individual preparing this return	Telephone number ()	Preparer's NYTPRIN	Date	

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

Refund claims without supporting documents cannot be processed and will be returned.

Instructions

Who may use this form

This application for refund may be used by sellers of motor fuel other than retail service stations (for example, wholesalers and jobbers), to claim a refund of prepaid sales tax on motor fuel.

Refunds of prepaid sales tax may be claimed when motor fuel was sold and no sales tax was charged because the motor fuel was sold to an exempt purchaser (see *Column F* below).

This form may not be used to claim a refund for sales of motor fuel made through retail service stations. Retail service station operators must use Form FT-950, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations*, to obtain a refund of prepaid sales tax.

When to file

Applications for refund must be filed within three years from the date the tax was payable to the Commissioner of Taxation and Finance. Claims should be filed for periods of at least one full month, whenever possible.

Substantiation

Copies of invoices for all sales for which a refund is claimed must be attached to this application. An invoice for an exempt customer must show that customer as the purchaser and payer of record.

In addition to invoices for all sales and purchases listed, copies of the following documents given to you by the purchaser also must be submitted with this application for exempt sales to:

- **An exporter** – Form FT-936, *Statement of Exportation of Motor Fuel by Purchaser*
- **A qualified hospital** – Form FT-937, *Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies and Volunteer Ambulance Services*
- **A governmental entity** – a copy of the governmental purchase order, voucher, or contract.

Note: When you have purchased motor fuel that you exported, submit evidence to show that the fuel was transported outside the state as well as a copy of the motor fuel tax return for the state to which the fuel was exported for sale.

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

Column instructions

Section 1 – Summary of sales

Include on this form only those sales on which no prepaid sales tax was charged or passed through.

Column D – Multiply the amount in *Column B* by the amount in *Column C* and enter the result in *Column D*.

Column F – Enter the name of the exempt purchaser to whom you sold motor fuel. Exempt purchasers may only be one of the following:

- The United States government, its agencies, and instrumentalities
- New York State, its agencies, instrumentalities, and political subdivisions (including school districts)
- A qualified hospital
- The purchaser of motor fuel for export

Note: If you purchased motor fuel that you exported to another state for sale in that state, list your name as the customer.

Column G – Enter the reason for exemption given by the purchaser. Select the appropriate code from the list below:

- G** – a purchase by a governmental entity (New York State or the United States government)
- Q** – a qualified hospital
- X** – fuel sold for export outside New York State
- O** – other (explain)

Section 2 – Summary of purchases

You must list and submit copies of invoices for purchases of tax-paid motor fuel in quantities equal to or greater than that for which this refund is claimed.

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 on 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 all 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 forms to the appropriate address listed in 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



Sales Tax Information Center: (518) 485-2889

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.