

Refunds of Diesel Motor Fuel Tax for Voluntary Ambulance Services

The Department of Taxation and Finance has revised its interpretation of what fuel may qualify for a refund of the Article 12-A tax paid by voluntary ambulance services. Voluntary ambulance services, as defined in section 3001 of the Public Health Law, are eligible for refunds of the Article 12-A tax paid on their purchases of diesel motor fuel. Previously, refunds were available only for Article 12-A tax paid on purchases of motor fuel. To be eligible for refund, the fuel must be used by the voluntary ambulance service's vehicles operating in New York State.

The voluntary ambulance service must file Form FT-1046, *Diesel Motor Fuel Tax Refund/Reimbursement Application*, **within two years from the date the fuel was purchased** to claim a refund of the tax for any open period. A copy of the voluntary ambulance service's statement of registration issued by the New York State Department of Health must be submitted with the service's initial refund request.

Voluntary ambulance services continue to be eligible to claim refunds of the sales taxes paid on purchases of motor fuel and diesel motor fuel. Form FT-500, *Application for Refund of Sales Tax Paid on Automotive Fuel*, must be filed **within three years from the date the fuel was purchased**.

Forms FT-1046 and FT-500 may be obtained by calling our forms and publications number toll free 1 800 462-8100. They are also available by fax 24 hours a day, 7 days a week on the Tax Department's Fax-on-Demand Forms Ordering System. To get the forms by fax, call toll free 1 800 748-3676. The fax codes that are needed to order Forms FT-1046 and FT-500 are 13002 and 11023, respectively. If you have any questions, call our Business Tax Information Center toll free 1 800 972-1233. Telephone assistance is available from 8:30 a. m. to 4:25 p.m., Monday through Friday.