



Instructions for Form AU-473

Reimbursement Application for Petroleum Business Tax on Fuel Used for Commercial Gallonage

Who may use this form

Any person who purchases non-highway diesel motor fuel or residual petroleum product on which the full amount (includes the supplemental tax) of petroleum business tax has been passed through and uses this fuel as commercial gallonage.

For a reimbursement of the entire amount of petroleum business tax paid on non-highway diesel motor fuel or residual petroleum product used and consumed directly and exclusively in the production of tangible personal property for sale by mining or extracting, use Form AU-630, *Application for Reimbursement of the Petroleum Business Tax*.

Definitions

Commercial gallonage is non-highway diesel motor fuel or residual petroleum product that does not qualify for the manufacturing exemption, the not-for-profit organization exemption, or the utility credit. Commercial gallonage also does **not** include sales of non-highway diesel motor fuel or residual petroleum product for nonresidential heating purposes (heating manufacturing facilities, farm buildings, office buildings, stores, churches, hotels or similar structures).

Non-highway *diesel motor fuel* qualifies as commercial gallonage if it is sold for use directly and exclusively in the production of tangible personal property for sale by mining, extracting, or refining; for use directly and exclusively in the production of electricity, refrigeration, steam, or gas for sale.

Residual petroleum product used for any purpose that is not exempt qualifies as commercial gallonage.

Residual petroleum product is the top crude of refinery operations that includes products commonly designated by the petroleum refining industry as No. 5 fuel oil, No. 6 fuel oil, bunker C and that special grade of diesel product specifically designated No. 4 diesel fuel, not suitable for use in the operation of a motor vehicle engine. Residual fuel oil is used for the production of electric power, space heating, vessel bunkering and other industrial purposes.

Non-highway diesel motor fuel is any diesel motor fuel that is designated for use other than on a public highway, and is dyed diesel motor fuel.

Dyed diesel motor fuel is diesel motor fuel which has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC 4082(a).

When to file

An application for refund must be filed for a full monthly period; however, a claimant may include more than one month in a single application. Each monthly period must begin on the first and end on the last day of a calendar month.

Note: If your refund claim will cover a period in which the petroleum business tax commercial gallonage reimbursement rate has changed (see Publication 908, *Fuel Tax Rates*), you must file a separate claim for each period the rate was different.

Claims for refund of the petroleum business tax must be filed within **three** years from the date of purchase.

General instructions

The commercial gallonage reimbursement rate per gallon is equal to the supplemental tax thereon (Article 13-A, section 301-j) for non-highway diesel motor fuel and residual petroleum product, for the rate in effect at the time of purchase.

In order to expedite the processing of a refund claim, a claimant must furnish the necessary documentation and complete the entire application and schedules. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer generated.

You must furnish copies of purchase invoices signed by the dealer or monthly statements, showing the name and address of the dealer and purchaser, date of purchase, number of gallons, type of fuel and the motor fuel excise tax, petroleum business tax and sales tax listed separately. Claimants must keep a record of all fuel purchases and the manner in which the fuel was used.

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

Line instructions

Line 1 — Enter the total number of gallons of non-highway diesel motor fuel from Schedule A, line 3.

Line 2 — Enter the total number of gallons of residual petroleum product from Schedule B, line 3.

Line 3 — Add the number of gallons on lines 1 and 2. Explain how these gallons were used where indicated.

Line 4 — Enter the petroleum business tax commercial gallonage reimbursement rate applicable during the time of purchase(s). Refer to Publication 908 for the rate in effect at the time of your purchase(s). (If your filing period will cover more than one reimbursement rate, you must file a separate claim for each different rate period.)

Line 5 — Multiply the number of gallons on line 3 by the commercial gallonage reimbursement rate on line 4; enter result.

Schedules A and B

Complete all columns of Schedules A and/or B. Enter information for all purchases during the filing period (must begin and end with the first and last day of a calendar month; more than one month may be included). Attach invoices or monthly statements for all purchases listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons* column; these totals must be entered on page 1 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.)

Where to file

Mail completed return and remittance to:

**NYS TAX DEPARTMENT
FUEL TAX REFUND
PO BOX 5501
ALBANY NY 12205-5501**

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.

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.

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.