



## Highlight

### Suspension of certain taxes on motor fuel and diesel motor fuel beginning June 1, 2022

Effective **June 1, 2022**, and continuing through **December 31, 2022**, the eight cents per gallon excise tax (Article 12-A) on motor fuel and highway diesel motor fuel is suspended. The rates on the applicable lines of the returns have been reduced. The excise tax does not apply to the sale or import of motor fuel and diesel motor fuel during the suspension period. You must exclude the excise tax from the price of these fuels during the suspension period. You must use this form to claim a refund of the excise tax paid.

For more information, see Important Notice N-22-1, *Suspension of Certain Taxes on Motor Fuel and Diesel Motor Fuel Beginning June 1, 2022*, or visit our website (see *Need help?*) and search: *fuel*.

### Which application/claim to use

Any person who purchased motor/diesel motor fuel on which the fuel excise tax was passed through and who used the fuel in a nontaxable manner may be entitled to a refund. **Do not** use this form to apply for a refund for the following (use the applicable form indicated for each):

- An omnibus carrier must claim a refund for fuel consumed in an omnibus in this state on Form TP-164.14, *Application for Refund of New York State Motor Fuel Tax by an Omnibus Carrier*, for motor fuel; or Form FT-1006, *Application for Refund of the New York State Diesel Motor Fuel Tax by an Omnibus Carrier*, for diesel motor fuel.
- A taxicab licensee must claim a refund for motor/diesel motor fuel consumed in a taxicab in this state on Form FT-1011, *Claim for Partial Refund of the New York State Motor/Diesel Motor Fuel Tax by a Taxicab Licensee*.
- A registered 12-A distributor must claim the credit or refund on Forms PT-100, *Petroleum Business Tax Return*; PT-101, *Tax on Motor Fuel*; and PT-102, *Tax on Diesel Motor Fuel*, for sales made prior to June 1, 2022, and after December 31, 2022.
- A commercial fisherman must claim a refund/reimbursement of the motor/diesel motor fuel tax on Form AU-631, *Claim for Refund/Reimbursement of Taxes Paid on Fuel Used in a Vessel Engaged in Commercial Fishing*.
- A farmer must claim a refund of the motor fuel tax on Form FT-420, *Refund Application for Farmers Purchasing Motor Fuel*.

### General information

An application for refund must include all refunds claimed for the period beginning on the **first** and ending on the **last** day of the calendar month; however, a claimant may include two or more complete months in a single application. **In no case will a refund be made for purchases made more than three years before the date of filing the claim.**

Sales invoices, delivery tickets, or preferably **monthly statements** signed by the dealer and showing name and address of dealer, name and address of claimant, date of purchase (month, day, and year), number of gallons, type of fuel purchased, and the fact that the tax was included in the purchase price, are required. After the claim has been paid, the evidence of purchase will be returned if a stamped, self-addressed envelope with correct postage affixed is forwarded to this office.

A claim for refund of tax paid on the fuel should be based upon the following records (including the original records), which must be kept for three years and be produced at any time for audit by the Tax Department:

- A record of all purchases of motor/diesel motor fuel by the claimant and a record of the manner in which all fuel was used.
- If a storage tank, drum, or container is used, the claimant must also keep a record of the quantity of motor/diesel motor fuel put into the storage tank, drum, or other container, and a record of all withdrawals.

If a transcript or summary of the record is attached to the refund claim, it will be helpful in auditing the claim and will eliminate letters of inquiry.

If you are filing a sales tax and/or petroleum business tax claim and this motor/diesel motor fuel tax refund claim for the same gallonage of fuel,

you must submit the same substantiation required by the other claims with this form.

B20 purchased in New York State is taxed at 80% of the rate applicable to diesel motor fuel. B20 means a mixture consisting by volume of 20% biodiesel and the remainder of which is diesel motor fuel.

### Specific instructions

Mark an **X** in the box under section A, B, C, or D that indicates your type of operation and enter any other requested information.

**A – Nontaxable use (off highway)** is the use of the fuel in any manner other than in the operation of a motor vehicle on or over the highways of New York State **or** in the operation of a pleasure or recreational motor boat on or over the waterways of this state including waterways bordering on this state.

If claiming a refund for fuel used in refrigerator (reefer) trailers, the carrier must be able to determine how much fuel was used in the reefer trailer. No refund is allowed for fuel used in the operation of a truck or tractor (motor vehicle) over the highways of New York State.

**B – Refund assignment** – Any person who purchased motor/diesel motor fuel and is entitled to a refund of the excise tax may assign that refund if certain criteria are met.

In order for the refund to be assigned, the Tax Department must receive a statement bearing the original signature of the assignor (purchaser of the fuel) that includes the following:

- name of the assignee;
- the purpose for assigning the refund (e.g., you want to contribute the refund to an organization or club for which you are a member);
- a description of the grounds upon which the refund is being requested (e.g., motor fuel used in snowmobiles off the highways of New York State); and
- the intent of the assignor to clearly and unconditionally assign the refund.

**Used by snowmobile club members (motor fuel only)** – A refund assignment is allowed for sales of motor fuel (gasoline) at retail for use in snowmobiles, except if used on the highways of New York State. Snowmobile club members, under section B, agree to assign their refund for purchases of motor fuel for use in their snowmobiles to the club.

**C – Nontaxable sales** – Any retail vendor or supplier who has purchased motor/diesel motor fuel on which the fuel excise tax has been passed through and has subsequently sold the fuel to an exempt purchaser (without the tax passed through), may claim a reimbursement.

The following are considered exempt purchasers and/or sales:

- **New York State and its municipalities** – Departments and agencies of New York State or any political subdivision thereof, including school and fire districts.
- **United States** – Includes any department, office, bureau, or any other agency or instrumentality of the government of the United States.
- **Airlines (kero-jet fuel only)** – An airline includes: (a) an air carrier of persons, property, and mail operating under a *Certificate of Public Convenience and Necessity* issued by the Federal Aviation Administration (FAA), or a foreign air carrier holding an equivalent certificate issued by the carrier's respective sovereign government; (b) an air carrier holding a *Certificate for All-Cargo Air Service* issued by the FAA; and (c) an air taxi operator who is classified by the FAA as a commuter air carrier or who (i) performs at least five round trips per week between two or more points and publishes flight schedules that specify the times and days of the week and places between which such flights are performed or (ii) transports mail by air pursuant to a contract with the United States Postal Service.
- **Sales for heating purposes (diesel motor fuel only)** – Any retail vendor who is not a registered 12-A distributor, who purchased diesel motor fuel on which the diesel motor fuel tax has been passed through to the retail vendor, and who sold the fuel for heating purposes in containers of 10 gallons or less, may be entitled to a reimbursement of the diesel motor fuel tax.

The diesel motor fuel excise 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 kerosene to consumers for heating in containers of 20 gallons or less.

- **Exempt hospital – All nontaxable sales (section C) to hospitals apply to motor fuel only. Exempt hospitals (section D) may apply for reimbursement for both motor fuel and diesel motor fuel.** An exempt hospital has a current operating certificate issued by the New York State Department of Health under Public Health Law section 2805 or by the New York State Department of Mental Hygiene pursuant to the authority of Mental Hygiene Law Article 31, and is qualified as an exempt organization under Tax Law section 1116(a)(4) and has a valid Form ST-119, *Exempt Organization Certificate*, issued by the New York State Tax Department. List the sales tax exemption number for all sales to, or uses by, exempt hospitals.
- **Sales for immediate export (motor fuel only)** – These are sales to purchasers registered or licensed as a distributor or dealer of motor fuel by the taxing authority of the other state/province who purchased motor fuel for immediate export to an identified facility in that state/province. Form FT-936, *Statement of Exportation of Motor Fuel by Purchaser*, must have been received from the purchaser.
- **Sales of E85 to filling stations** – These are sales of E85 delivered to and placed in a storage tank of a filling station to be dispensed directly into a motor vehicle for use in the operation of the motor vehicle.
- **Sales made during the tax suspension period** – Previously taxed motor fuel and highway diesel motor fuel held in inventory prior to June 1, 2022, and sold on or after June 1, 2022, but before January 1, 2023. Retail service stations must provide Form FT-943, *Quarterly Report by Retail Service Stations and Fixed Based Operators*, for period ending May 31, 2022.

**D – Specific organizations entitled to reimbursements** of the New York State motor/diesel motor fuel tax paid on the fuel consumed for their own purpose in New York State, under Tax Law section 289-c, include the following:

- Any organization that purchased fuel in New York State on which the motor/diesel motor fuel tax was passed through to the purchaser who used the fuel exclusively for exempt purposes may be entitled to a reimbursement of the fuel excise tax.
- **Voluntary ambulance services** – Any voluntary ambulance service as defined in Public Health Law section 3001 and operating as an ambulance service with a valid ambulance service statement of registration.
- **Volunteer rescue squad** – Any volunteer rescue squad supported in whole or in part by tax money.
- **Volunteer fire company or department** – Any volunteer fire company or department as defined in Volunteer Firefighters' Benefit Law section 3.
- **Nonpublic school operator** – Any nonpublic elementary or secondary school that owns or leases and operates any vehicles solely for use in educational-related activities.
- **Exempt hospital, New York State and the United States** – See definitions in section C instructions.
- **Indian tribe or nation** – Any of the following tribes or nations who purchased fuel on a qualified reservation when the motor/diesel motor fuel tax was passed through, and who used or consumed the fuel for their own purpose.

Exempt tribes or nations located in New York State:

Cayuga Nation	Seneca Nation of Indians
Oneida Nation of New York	Shinnecock Indian Nation
Onondaga Nation	Tonawanda Band of Seneca
Poospatuck or Unkechauge Nation	Tuscarora Nation
Saint Regis Mohawk Tribe	

Qualified reservations located in New York State:

Allegany	Poospatuck
Cattaraugus	St. Regis Mohawk (Akwesasne)
Oil Spring	Shinnecock
Oneida	Tonawanda
Onondaga	Tuscarora

- **Member of exempt Indian tribe or nation** – A member of an exempt Indian tribe or nation may qualify for reimbursement if the member is not purchasing fuel for resale in the operation of a business and takes delivery of the fuel on a qualified reservation primarily for use on the reservation.

**A member of an exempt Indian tribe or nation must complete the certification on the front of Form FT-946/1046, Motor/Diesel Motor Fuel Tax Refund Application.**

### Paid preparer's signature

**Paid preparer's responsibilities** – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the **NYTPRIN excl. code** box one of the specified 2-digit codes listed in the table below that indicates why you are exempt from the registration requirement. You must enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

### Where to file

The completed refund application and required documentation should be mailed to:

**NYS TAX DEPARTMENT  
FUEL TAX REFUND UNIT  
PO BOX 15197  
ALBANY NY 12212-5197**

**Private delivery services** – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website 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