



Instructions for Form AU-473

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

AU-473-I

(5/17)

Who may use this form

Any person who purchases non-highway diesel motor fuel or residual petroleum product on which the full amount of petroleum business tax (including the supplemental 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 gallonage that:

- is non-highway diesel motor fuel or residual petroleum product;
- is included in the full measure of the non-highway diesel motor fuel component or the residual petroleum product component of the petroleum business tax;
- does not and will not qualify:
 - for the utility credit or reimbursement,
 - as manufacturing gallonage,
 - for the not-for-profit organization exemption, or
 - as fuel used for heating/cooling; and
- will not be used and has not been used in the fuel tank connecting with the engine of a marine vessel.

Examples of commercial gallonage include, but are not limited to, non-highway B20 or other non-highway diesel motor fuel:

- used directly and exclusively in the production of tangible personal property for sale by refining, extracting, and mining;
- used directly and exclusively in the production of gas, electricity (except sales to rate-regulated electric corporations), refrigeration, or steam, for sale, excluding kerosene;
- used in the production of tangible personal property for sale by farming, but not directly and exclusively in the production phase (for example, uses in administration, storage, and marketing);
- delivered directly into the fuel tank of a generator;
- delivered directly into the fuel tank of off-road construction equipment (for example, backhoes, cranes, etc.); and
- delivered directly into the fuel tank of a refrigeration unit used for refrigerated storage.

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 seller or monthly statements showing the name and address of the seller and purchaser, date of purchase, number of gallons, and type of fuel. List excise tax, petroleum business tax, and sales tax 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's signature

If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form and does not charge you should not fill in the paid preparer's area.

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 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

Mail completed return and remittance to:

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

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

- 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.