



Department of Taxation and Finance

Claim for Refund/Reimbursement of Taxes Paid on Fuel Used in a Vessel Engaged in Commercial Fishing

Tax Law – Articles 12-A, 13-A, 28, and 29

AU-631

(5/17)

| | | | |
|--|----------------------------------|----------------------------|--------|
| Employer identification number (EIN) or social security number (SSN) | Business telephone number () | For tax period: | |
| Legal name | | Beginning | Ending |
| | | <i>For office use only</i> | |
| DBA (doing business as) name (if different from legal name) | | Total approved | |
| Street address | | Audited by | Date |
| City, state, and ZIP code | | Approved by | Date |
| Name of vessel | | Approved by | Date |

| Computation of Refund/Reimbursement | Column A | Column B | | Column C |
|---|--------------------------|---------------------------|--|----------|
| | Gallons (from schedules) | Tax paid (from schedules) | | Totals |
| 1 Motor fuel excise tax paid..... | 1 | | | |
| 2 Diesel motor fuel excise tax paid..... | 2 | | | |
| 3 Total Article 12-A reimbursement requested (add lines 1 and 2, Column B) | 3 | | | |
| 4 Petroleum business tax paid (motor fuel)..... | 4 | | | |
| 5 Petroleum business tax paid (diesel motor fuel) | 5 | | | |
| 6 Total Article 13-A reimbursement requested (add lines 4 and 5, Column B) | 6 | | | |
| 7 State and local sales tax (motor fuel)..... | 7 | | | |
| 8 State and local sales tax (diesel motor fuel).. | 8 | | | |
| 9 Total state and local sales tax refund requested (add lines 7 and 8, Column B) | 9 | | | |
| 10 Total refund/reimbursement requested (add lines 3, 6 and 9, Column C) | 10 | | | |

| | | | |
|---|-----------------------|--------------------------------|--------------------------------------|
| Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/> | Print designee's name | Designee's phone number () | Personal identification number (PIN) |
| | E-mail: | | |

Certification: I certify that all information provided on the claim is true, correct and complete, and that I am authorized by the taxpayer to file it. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this claim.

| | | | | | | |
|---|---|--|--------------------------------|-------------------------|----------------|------------------------|
| Authorized person | Printed name of 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 application | | Address | | City | State ZIP code |
| | E-mail address of individual preparing this application | | | Preparer's NYTPRIN | or | Excl. code Date |

Mail to: NYS TAX DEPARTMENT, FUEL TAX REFUND UNIT, PO BOX 15197, ALBANY NY 12212-5197

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

Instructions

Who may use this form

Any person who is a *commercial fisherman*, defined as a person licensed by an appropriate federal or state agency for the purpose of engaging in the commercial harvesting of fish and who is engaged in the business of harvesting fish for sale, must use this form to claim a refund/reimbursement of the motor fuel or diesel motor fuel excise tax, the petroleum business tax, and the state and local sales tax on the fuel purchased for use in the operation of a commercial fishing vessel engaged in the harvesting of fish for sale.

When to File

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

Claims for reimbursement of the motor fuel or diesel motor fuel excise tax and the petroleum business tax must be filed within **three years** from the date of purchase. Claims for refund of the New York State and local sales tax should be filed within **three years** from the date the tax was due.

General Instructions

In order to expedite the processing of a refund/reimbursement claim, a claimant must furnish the necessary substantiation and adhere to the following procedures:

- You must complete the entire claim form, including schedules A and B. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer-generated.
- You must furnish legible copies of purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax, and sales tax) listed separately.
- You must include a copy of your current United States Coast Guard documentation, if your vessel is required to be documented, and with the first claim each calendar year include a copy of your current Federal Fisheries Permit and/or your current license issued by the New York State Department of Environmental Conservation.
- You must include the telephone number for your business in case we need to contact you concerning your refund/reimbursement.

Additional documentation may be requested by the Tax Department upon review of the refund/reimbursement claim submitted.

Line instructions

Lines 1 and 2 – Enter the number of gallons and applicable excise tax paid from Schedule A and Schedule B.

Lines 4 and 5 – Enter the number of gallons and applicable petroleum business tax paid from Schedule A and Schedule B.

Lines 7 and 8 – Enter the number of gallons and applicable state and local sales tax paid from Schedule A and Schedule B.

Schedules A and B

Complete all columns of Schedules A and B. Enter information for those purchases for which a refund/reimbursement is claimed. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons*, *Excise tax paid*, *Petroleum business tax paid* and *Sales tax paid* columns. The totals of these columns must be carried to the front page as indicated.

Third-party designee

If you want to authorize another individual (third-party designee) to discuss this tax claim with the New York State Tax Department, mark an **X** in the Yes box in the third-party designee area of your claim. Also print the designee's name, phone number, e-mail address, and any five-digit number the designee chooses as his or her personal identification number (PIN). For more information about the third-party designee, see Form PT-350-I, *Instructions for Form PT-350*.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, *Power of Attorney*).

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.

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**
(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