

# 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 nonautomotive-type diesel motor fuel (unenhanced) 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 diesel motor fuel or residual petroleum product used and consumed directly and exclusively on or after April 1, 2001, 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 nonautomotive-type diesel motor fuel (unenhanced) or residual petroleum product that does not qualify for the manufacturing exemption, the not-for-profit organization exemption, or the utility credit. Beginning April 1, 2001, commercial gallonage also does **not** include sales of nonautomotive-type diesel motor fuel (unenhanced) or residual petroleum product for nonresidential heating purposes (heating manufacturing facilities, farm buildings, office buildings, stores, churches, hotels or similar structures).

*Nonautomotive diesel motor fuel* (unenhanced) 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; and, prior to April 1, 2001, exclusively for nonresidential heating purposes.

*Residual petroleum product* used for any purpose that is not exempt qualifies as commercial gallonage, except for product sold on or after April 1, 2001, for nonresidential heating purposes.

*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.

*Unenhanced diesel motor fuel* is crude oil, No. 2 fuel oil, kero-jet fuel, kerosene, water-white kerosene, and all diesel motor fuel that is not enhanced diesel motor fuel.

## 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 nonautomotive-type 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 nonautomotive-type diesel motor fuel (unenhanced) 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.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

**Business Tax** Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



**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, please call 1 800 972-1233.