New York State Department of Taxation and Finance

Refund Application for Farmers Purchasing Motor Fuel

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

FT-420
(9/06)

Use this form only for motor fuel (not diesel motor fuel) purchases made within three years prior to the date of this application. Be sure to complete *Schedule A* on back.
(See instructions, Form FT-420-I, before completing.)

Name of claimant	Telephone number ( )	**For Tax Period:** Beginning	Ending
Street address		*For office use only*	
City, state and ZIP code		Total approved	
Social security number	County	Audited by	Date
Employer identification number	NYS sales tax identification number	Approved by	Date
Name of farm / Type of farm	Number of acres under cultivation	Approved by	Date

Computation of refund

Enter the number of gallons of motor fuel purchased in New York State on which taxes (motor fuel excise tax, petroleum business tax and state and local sales tax) were paid.

1	Beginning inventory *(bulk storage only - others enter zero)* (If no ending inventory was shown on the preceding claim, no beginning inventory should be shown on this claim.)			1	
2	Purchases during period *(from Schedule A, on back)*			2	
3	Gallons available for use *(add lines 1 and 2)*			3	
4	Ending inventory *(bulk storage only - others enter zero)*			4	
5	Total gallons used *(subtract line 4 from line 3)*			5	
6	Number of **taxable** gallons used *(not used directly or exclusively in farming - explain below)*			6	
7	Nontaxable gallons eligible for refund *(subtract line 6 from line 5)*			7	
8	Motor fuel excise tax paid *(multiply line 7 by $0.08)*	8			
9	Petroleum business tax *(multiply line 7 by $ petroleum business tax rate paid; see instructions)*	9			
10	Total motor fuel and petroleum business tax paid *(add lines 8 and 9)*			10	
11	Sales tax paid on total gallons used *(see instructions)*	11			
12	Nontaxable use percentage rate *(divide line 7 by line 5)*	12	× .		
13	Sales tax paid on nontaxable use *(multiply line 11 by line 12)*			13	
14	Total refund requested *(add lines 10 and 13)*			14	

Explain how gallonage reported on line 6 was computed: _____

Enter below the number of each kind of motor equipment you own that is used for farming and that operates on motor fuel. Enter an ***N*** if none are owned.

Automobiles		Boats	
Trucks		Airplanes	
Tractors		Other	

If motor fuel was used in an airplane or motor boat for farming purposes, list the identification number of each below.

Certification: I certify that this report is true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent report with the intent to evade tax is a misdemeanor under section 1812(c), 1812-f(c), and 1817(b) of the Tax Law, and section 210.45 of the Penal Law, punishable by a fine of up to $10,000 for an individual or $20,000 or more for a corporation. I also understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature	Title		Date

Paid preparer's use only	Preparer's signature	Date	EIN or social security number	Telephone number ( )
	Firm's name *(or yours, if self-employed)*			
	Address		ZIP code	Power of attorney attached? ☐ Yes ☐ No

Mail to: NYS TAX DEPARTMENT, FUEL TAX REFUND UNIT, PO BOX 5501, ALBANY NY 12205-5501

Schedule A - Motor fuel purchases

(Attach additional sheets if necessary.)

Date of purchase	Seller's name	Seller's city	Seller's county	Invoice number	Number of gallons	Excise tax paid	Petroleum business tax paid	Sales tax paid

Total *(enter the number of gallons here and on line 2 on the front)* ..... [ ]

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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.