



Department of Taxation and Finance

Application for Refund/Reimbursement of Taxes Paid on Fuel Sold to Governmental Entities by Registered Distributors
Tax Law – Articles 12-A, 13-A, 28, and 29

AU-629
(4/17)

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

Computation of reimbursement	Column A Gallons (from schedules)		Column B Tax paid (from schedules)		Column C Totals	
	1 Motor fuel excise tax paid.....	1.				
2 Diesel motor fuel excise tax paid.....	2.					
3 Total Article 12-A refund requested (add lines 1 and 2, Column B; enter here and on Form PT-100-B for the same calendar month)	3.					
4 Petroleum business tax (motor fuel).....	4.					
5 Petroleum business tax (diesel motor fuel)	5.					
6 Total Article 13-A refund/reimbursement requested (add lines 4 and 5, Column B; enter here and on Form PT-100-B for the same calendar month)	6.					
7 Prepaid sales tax (motor fuel)	7.					
8 Prepaid sales tax (diesel motor fuel)	8.					
9 Total prepaid sales tax refund requested (add lines 7 and 8, Column B; enter here and on Form FT-945/1045 for the same calendar month and deduct from the credit claimed)	9.					
10 Total refund requested (add lines 3, 6 and 9, Column C)	10.					

Certification: I certify that all information provided on the application 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 application.

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

See instructions for where to mail your application.

Schedule A – Motor fuel sales to governmental entities (Attach additional sheets if necessary)

Date of sale	Purchaser's			Invoice number	Number of gallons sold exempt	Taxes prepaid by seller		
	Name	City	County			Excise tax	Petroleum business tax	Sales tax

11 Total gallons purchased (enter here and on lines 1, 4 and 7, Column A)				
12 Total excise tax paid/refund claimed (enter here and on line 1, Column B)				
13 Total petroleum business tax paid/refund claimed (enter here and on line 4, Column B)				
14 Total prepaid sales tax paid/refund claimed (enter here and on line 7, Column B)				

Schedule B - Diesel motor fuel sales to governmental entities *(Attach additional sheets if necessary)*

Date of sale	Purchaser's			Invoice number	Number of gallons sold exempt	Taxes prepaid by seller		
	Name	City	County			Excise tax	Petroleum business tax	Sales tax

- 15 Total gallons purchased *(enter here and on lines 2, 5 and 8, Column A)*
- 16 Total excise tax paid/refund claimed *(enter here and on line 2, Column B)*
- 17 Total petroleum business tax paid/refund claimed *(enter here and on line 5, Column B)*
- 18 Total prepaid sales tax paid/refund claimed *(enter here and on line 8, Column B)*

Instructions

Who may use this form

Any person who is registered with the Department as a Diesel Motor Fuel Distributor and/or a Motor Fuel Distributor, may use this form to claim a refund/reimbursement of the taxes prepaid to their supplier on fuel sold to governmental entities. The refund/reimbursement claimed on this form can only be for the taxes for which you hold a valid license issued by the Department. For example, if you are licensed as a Diesel Motor Fuel Distributor and you are also a wholesaler/retailer of motor fuel and are **not** licensed with the Department as a Motor Fuel Distributor, you may use this form to claim your refund/reimbursement for the taxes prepaid on the diesel motor fuel sold to governmental entities, but you must use Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application*, to claim your refund for the taxes paid on motor fuel sold to governmental entities.

When to file

An application for refund/reimbursement may be filed on a weekly basis. For distributors filing refund/reimbursement applications for periods of less than one month, the period covered by the application must begin and end in the same calendar month.

Claims for refund/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 must 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 application and schedules. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer generated;
- You must furnish proof of tax-paid purchases in the form of purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax and prepaid sales tax) listed separately;
- You must furnish proof of tax-free sales in the form of sales invoices issued to the governmental entity;
- Include the telephone number for your business in case we need to contact you concerning your refund/reimbursement. If you prefer that we communicate with your representative (accountant, attorney, etc.), you must include a properly executed power of attorney.

Additional documentation may be requested by the Tax Department upon review of the refund/reimbursement application submitted. After the refund/reimbursement has been paid, the purchase and sales invoices will be returned provided a stamped self-addressed envelope with sufficient postage is sent with this application.

You must keep all records and other supporting documents, including those related to purchases and use, used to complete this refund/reimbursement application for a period of at least three years and be able to produce them upon request of the Tax Department.

Line instructions

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

Line 3 – Add the tax paid on lines 1 and 2, (Column B) and enter on this line.

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

Line 6 – Add the tax paid on lines 4 and 5, (Column B), and enter on this line.

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

Line 9 – Add the tax paid on lines 7 and 8, (Column B) and enter on this line.

Line 10 – Add lines 3, 6 and 9 and enter the total on this line.

Schedules A and B

Complete all columns of Schedules A and B. Enter information for those sales for which a refund/reimbursement is claimed. Include your sales of motor fuel on Form PT-101.3, *Nontaxable Sales of Motor Fuel*, or PT-102.2, *Diesel Motor Fuel Nontaxable Sales*, for the month of sale. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons sold exempt* and *Taxes prepaid by seller* columns. The totals of these columns must be carried forward to page 1 as indicated.

Mail 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*.

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. You **must** enter a NYTPRIN **or** an exclusion code. For more information about NYTPRIN exclusion codes, see Form PT-100-I, *Instructions for Form PT-100*. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

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