



Application for Refund of the New York State Diesel Motor Fuel Tax by an Omnibus Carrier Tax Law - Article 12-A, Section 289-c

This form is used by persons or firms operating as omnibus carriers including omnibuses operated under contract with a New York State (NYS) School District under the Education Law.

Do not write in this space Audited and approved for payment

Name of claimant, Business telephone number, Address, City, State, ZIP code, Records kept at, Federal employer identification number (EIN), Social security number, NYS sales tax ID number

Department of Taxation and Finance, Line 16 gallons, Line 17 gallons, Line 18 gallons, Total refunds \$, Audited by, Date, Approved by, Date

You must complete all lines below and Schedules A and B in the instructions on page 2.

- 1a Total number of buses operated using diesel motor fuel:
1b Do your buses have NYS motor vehicle license plates?
2 Do you have a NYS Department of Transportation Certificate of Convenience and Necessity?
3 Do you have a U.S. Department of Transportation Certificate of Convenience and Necessity?
4 Do you operate pursuant to a contract franchise or consent with New York City or one of its agencies?
5 If you answered Yes to any of the above, are you engaged in local transit service?
6 Enter average weekly mileage on local transit service routes:
7 Enter average weekly mileage under contract with school districts in NYS:
8 Enter all other average weekly mileage:

Do not use this block

Inventory and purchases (NYS locations only)

Table with 2 columns: Description (9-14) and Number of gallons purchased with the diesel motor fuel tax included

Use (number of gallons)

Table with 2 columns: Description (15-21) and Number of gallons

Calculation of refund

Table with 4 columns: Description (22-25), Gallons, Rate, and Amount

Read this certification before signing. Presenting a fraudulent claim is a crime under New York State Tax Law section 1812 and Penal Law section 210.45 punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation.

I hereby certify that the above claim is just, true, and correct, that no part thereof has been paid, except as stated therein, and that the balance therein stated is actually due and owing.

Signature of claimant, State whether you are an owner or member of firm; or if you are an officer, give title of office, Date

Instructions

Use this form to claim a refund of diesel motor fuel tax paid on purchases of diesel motor fuel.

If you are filing multiple claims for refunds of diesel motor fuel tax, sales tax, or petroleum business tax for the same period and gallonage, file this form and the appropriate sales tax refund claim form and/or petroleum business tax refund claim form together. Attach invoices or other substantiation as required by all forms and mail all forms in **one** envelope.

To qualify for a refund on this form you must be one of the following:

- U.S. Department of Transportation Certificated Operator;
- NYS Department of Transportation Certificated Operator;
- District School Contractor; **or**
- Carrier operating pursuant to a contract, franchise, or consent with New York City or any agency thereof.

To claimants for refunds of New York State diesel motor fuel tax of **one cent** per gallon as provided by New York State Law, Article 12-A, section 289-c, effective January 1, 1996:

B20 is a mixture consisting by volume of 20% biodiesel and the remainder of which is diesel motor fuel.

Biodiesel is either *qualified biodiesel* or *unqualified biodiesel*.

Qualified biodiesel is a diesel motor fuel substitute produced from nonpetroleum renewable resources that meets the registration requirements for fuels and fuel additives established by the Environmental Protection agency under section 211 of the Clean Air Act (42 USC 7545) and that meets the ASTM International active standard D6751 for biodiesel fuel.

Unqualified biodiesel is a diesel motor fuel substitute produced from nonpetroleum renewable resources that does not meet the ASTM International active standard D6751 for biodiesel fuel.

An *omnibus carrier* is every person engaged in operating an omnibus line subject to the supervision of the state Department of Transportation under the Transportation Law, including every person operating omnibuses used for the transportation of school children under a contract made pursuant to the provisions of the Education Law.

An omnibus *in local transit service* is an omnibus that carries passengers between two points in this state and that either:

- (a) regularly picks up or discharges the passengers at their convenience or at bus stops on the street or highways, as distinguished from buildings or facilities used for bus terminals or stations; or
- (b) picks up and discharges passengers at bus terminals or stations that are 75 miles or less apart when measured along the route traveled by the bus.

An omnibus carrier who operates in local transit service pursuant to a *Certificate of Convenience and Necessity* issued by the U.S. or NYS Department of Transportation, or pursuant to a contract, franchise, or consent of New York City or one of its agencies, may claim a refund of tax paid on the diesel fuel consumed in this state by an omnibus engaged in local transit service. No refund is allowable under this provision for charter or other contract operations with any party other than New York City.

Any omnibus carrier that qualifies as being engaged in local transit service as defined in (a) above must keep a daily record of its operations in the form of a vehicular trip record for each bus, listing vehicular number, gallons of diesel motor fuel consumed, and the monthly total of gallons consumed. A

carrier claiming a credit or refund under (b) above must keep a daily record of its operations in the form of a vehicular trip record for each bus, including the following information:

1. vehicular number;
2. date of each trip;
3. origin and destination of each trip;
4. points between origin and destination;
5. total miles traveled;
6. refund miles claimed;
7. gallons of diesel motor fuel consumed; **and**
8. refund claimed.

Items 6, 7, and 8 must be totaled at the end of each month for each bus.

Claims for refund must cover a complete calendar month. **No refund will be made by the department for purchases made more than three years before the date of filing the claim.**

Sales invoices, delivery tickets, or monthly statements showing name and address of dealer, name and address of claimant, date of purchase (month, day, and year), number of gallons purchased, and the fact that the tax was included in the purchase price **are required**. After the claim has been paid, the evidence of purchase will be returned if a self-addressed stamped envelope is forwarded to this office.


A claim for refund or reimbursement of tax paid on diesel motor fuel should be based on records (including the original records of all purchases of diesel motor fuel by the claimant and **a record of the manner in which all diesel motor fuel was used**). These records must be kept for three years and be produced at any time for audit by the Tax Department.

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

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.

Schedule A – Bulk purchases (NYS locations only)					Schedule B – Purchases at filling stations (NYS locations only)						
Date of purchase			Purchased from	Mark an X if B20	Total gallons purchased	Date of purchase			Purchased from	Mark an X if B20	Total gallons purchased
Month	Day	Year				Month	Day	Year			
Total from attached list(s), if any					Total from attached list(s), if any						
Total bulk purchases (enter here and on line 10)					Total purchases at filling stations (enter here and on line 11)						

If you need more space, attach additional information in the same format.