Which application/claim to use
Any person who purchased motor/diesel motor fuel on which the fuel excise tax was passed through and who used the fuel in a nontaxable manner may be entitled to a refund. Do not use this form to apply for a refund for the following (use the applicable form indicated for each):

• An omnibus carrier must claim a refund for fuel consumed in an omnibus in this state on Form TP-164.14, Application for Refund of New York State Motor Fuel Tax by an Omnibus Carrier, for motor fuel; or Form FT-1006, Application for Refund of the New York State Diesel Motor Fuel Tax by an Omnibus Carrier, for diesel motor fuel.

• A taxicab licensee must claim a refund for motor/diesel motor fuel consumed in a taxicab in this state on Form FT-1011, Claim for Partial Refund of the New York State Motor/Diesel Motor Fuel Tax by a Taxicab Licensee.

• A registered 12-A distributor must claim the credit or refund on Forms PT-100, Petroleum Business Tax Return; PT-101, Tax on Motor Fuel; and PT-102, Tax on Diesel Motor Fuel.

• A commercial fisherman must claim a refund/reimbursement of the motor/diesel motor fuel tax on Form AU-631, Claim for Refund/Reimbursement of Sales Taxes Paid on Fuel Used in a Vessel Engaged in Commercial Fishing.

• A farmer must claim a refund of the motor fuel tax on Form FT-420, Refund Application for Farmers Purchasing Motor Fuel.

Specific Instructions
Mark an X in the box under section A, B, C, or D that indicates your type of operation and enter any other requested information.

A – Nontaxable use (off highway) is the use of the fuel in any manner other than in the operation of a motor vehicle on or over the highways of New York State or in the operation of a pleasure or recreational motor boat on or over the waterways of this state including waterways bordering on this state.

If claiming a refund for fuel used in refrigerator (reefer) trailers, the carrier must be able to determine how much fuel was used in the reefer trailer. No refund is allowed for fuel used in the operation of a truck or tractor (motor vehicle) over the highways of New York State.

B – Refund assignment – Any person who purchased motor/diesel motor fuel and is entitled to a refund of the excise tax may assign that refund if certain criteria are met.

In order for the refund to be assigned, the Tax Department must receive a statement bearing the original signature of the assignor (purchaser of the fuel) that includes the following:

• name of the assignor;

• the purpose for assigning the refund (e.g., you want to contribute the refund to an organization or club for which you are a member);

• a description of the grounds upon which the refund is being requested (e.g., motor fuel used in snowmobiles off the highways of New York State); and

• the intent of the assignor to clearly and unconditionally assign the refund.

Used by snowmobile club members (motor fuel only) – A refund assignment is allowed for sales of motor fuel (gasoline) at retail for use in snowmobiles, except if used on the highways of New York State. Snowmobile club members, under section B, agree to assign their refund for purchases of motor fuel for use in their snowmobiles to the club.

C – Nontaxable sales – Any retail vendor or supplier who is not a registered 12-A distributor, who has purchased motor/diesel motor fuel on which the fuel excise tax has been passed through and has subsequently sold the fuel to an exempt purchaser (without the tax passed through), may claim a reimbursement.

The following are considered exempt purchasers and/or sales:

• New York State and its municipalities – Departments and agencies of New York State or any political subdivision thereof, including school and fire districts.

• United States – Includes any department, office, bureau, or any other agency or instrumentality of the government of the United States.

• Airlines (kero-jet fuel only) – An airline includes: (a) an air carrier of persons, property, and mail operating under a Certificate of Public Convenience and Necessity issued by the Federal Aviation Administration (FAA); or a foreign air carrier holding an equivalent certificate issued by the carrier’s respective sovereign government; (b) an air carrier holding a Certificate for All-Cargo Air Service issued by the FAA; and (c) an air taxi operator who is classified by the FAA as a commuter air carrier or who (i) performs at least five round trips per week between two or more points and publishes flight schedules that specify the times and days of the week and places between which such flights are performed or (ii) transports mail by air pursuant to a contract with the United States Postal Service.

• Snowmobile club members, under section B, agree to assign their refund in snowmobiles, except if used on the highways of New York State.

D – Specific organizations entitled to reimbursements of the New York State motor/diesel motor fuel tax paid on the fuel consumed for their own purpose in New York State, under Tax Law section 2805, include the following:

• Any organization that purchased fuel in New York State on which the motor/diesel motor fuel tax was passed through to the purchaser who used the fuel exclusively for exempt purposes may be entitled to a reimbursement of the fuel excise tax.

• Any voluntary ambulance service as defined in Public Health Law section 3001 and operating as an ambulance service with a valid ambulance service statement of registration.

• Any volunteer rescue squad – Any volunteer rescue squad supported in whole or in part by tax money.

• Any volunteer fire company or department – Any volunteer fire company or department as defined in Volunteer Firefighters’ Benefit Law section 3.
• Nonpublic school operator – Any nonpublic elementary or secondary school that owns or leases and operates any vehicles solely for use in educational-related activities.

• Exempt hospital, New York State and the United States – See definitions in section C instructions.

• Indian tribe or nation – Any of the following tribes or nations who purchased fuel on a qualified reservation when the motor/diesel motor fuel tax was passed through, and who used or consumed the fuel for their own purpose.

Exempt tribes or nations located in New York State:

Cayuga Nation
Seneca Nation of Indians
Onondaga Nation
Tonawanda Band of Seneca
Poospatuck or Unkechaug Nation
Tuscarora Nation
Saint Regis Mohawk Tribe

Qualified reservations located in New York State:

Allegany
Poospatuck
Cattaraugus
St. Regis Mohawk (Akwesasne)
Oil Spring
Shinnecock
Oneida
Tonawanda
Onondaga
Tuscarora

• Member of exempt Indian tribe or nation – A member of an exempt Indian tribe or nation may qualify for reimbursement if the member is not purchasing fuel for resale in the operation of a business and takes delivery of the fuel on a qualified reservation primarily for use on the reservation.

A member of an exempt Indian tribe or nation must complete the certification on the front of Form FT-946/1046, Motor/Diesel Motor Fuel Tax Refund Application.

General information

An application for refund must include all refunds claimed for the period beginning on the first and ending on the last day of the calendar month; however, a claimant may include two or more complete months in a single application.

In no case will a refund be made for purchases made more than three years before the date of filing the claim.

Sales invoices, delivery tickets, or preferably monthly statements signed by the dealer and showing name and address of dealer, name and address of claimant, date of purchase (month, day, and year), number of gallons, type of fuel 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 stamped, self-addressed envelope with correct postage affixed is forwarded to this office.

A claim for refund of tax paid on the fuel should be based upon the following records (including the original records), which must be kept for three years and be produced at any time for audit by the Tax Department:

• A record of all purchases of motor/diesel motor fuel by the claimant and a record of the manner in which all fuel was used.

• If a storage tank, drum, or container is used, the claimant must also keep a record of the quantity of motor/diesel motor fuel put into the storage tank, drum, or other container, and a record of all withdrawals.

If a transcript or summary of the record is attached to the refund claim, it will be helpful in auditing the claim and will eliminate letters of inquiry.

If you are filing a sales tax and/or petroleum business tax claim and this motor/diesel motor fuel tax refund claim for the same gallonage of fuel, you must submit the same substantiation required by the other claims with this form.

B20 purchased in New York State is taxed at 80% of the rate applicable to diesel motor fuel.

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

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.