



Department of Taxation and Finance

Alternative Tax Rate Claim for Fuel Use Tax Refund

IFTA-115
(3/21)

For fuel purchased on and after January 1, 1996

Tax Law – Article 21-A

Employer identification number (and suffix, if any)	Social Security number (if no EIN)	Mail to: NYS TAX DEPARTMENT TDAB/IFTA W A HARRIMAN CAMPUS ALBANY NY 12227-2991	
Name of carrier			
Street address			
City	State		ZIP code

Computation of refund

A Quarterly period (month/year)	B Fuel type	C Net New York taxable gallons (from IFTA report)	D New York tax rate (from IFTA report)	E Alternative New York tax rate	F Net refund claimed <i>C × (D - E)</i>

Total refund claimed (add column F amounts)

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Certification. I certify that this refund claim and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Signature of authorized person	Official title		
	Email address of authorized person		Date	
Paid preparer use only <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i>		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City	State ZIP code
	Email address of individual preparing this return		Preparer's NYTPRIN	NYTPRIN excl. code

Instructions

General information

Use this form **only** if you have an International Fuel Tax Agreement (IFTA) license.

You may use this form to claim a refund of the difference between the New York fuel use tax that you paid on your IFTA report and the amount of New York fuel use tax that is due based on your own computation of the sales tax component included in the tax rate. You must make a separate computation for each fuel type and each period.

You must maintain records of all fuel purchases to prove your actual average price per gallon of fuel used in your computation of the sales tax component. Evidence of the fuel purchase must be in the form of purchase invoices or delivery tickets.

Do not submit purchase invoices or other related records with your claim for refund. However, you may be required to submit these records upon request. You must keep the original invoices and other records for a minimum of four years.

Your claim for refund must be filed within 49 months following the end of the reporting period for which you are claiming a refund.

Attach a copy of the IFTA report for each reporting period for which you are claiming a refund.

Computation of refund

Column A – Enter the quarterly period (month/year) for which you are claiming a refund.

Column B – Enter the fuel type. You must make a separate computation for each fuel type for each period.

Column C – Enter the net New York taxable gallons (as shown on your IFTA report) for the fuel type entered in column B.

Column D – Enter the New York tax rate (as shown on your IFTA report) for the fuel type entered in column B.

Column E – Enter your alternative New York tax rate based on your computation of the sales tax component included in the tax rate.

Calculating alternative rates

If you maintain substantiating records, you may compute the sales tax components for diesel and other motor fuels based on your actual average price per gallon of these fuels used during the reporting period, instead of using the prevailing price per gallon established by the Tax Department to compute the sales tax component included in the New York tax rates shown on your IFTA report. To compute the alternative sales tax components separately for diesel and other motor fuels:

- Determine the total cost of fuel purchased that is used during the quarter, including federal, state and local taxes, but not including state or local sales taxes or any other taxes upon which state and any local sales tax is not computed. For example, in New York State the diesel motor fuel tax and the motor fuel tax are not included in the total cost of fuel.
- Divide this amount by the total number of gallons of fuel used (both in and outside New York) to arrive at the average price per gallon.
- Compute your sales tax component by multiplying the average price per gallon by 7% (round to the nearest tenth of a cent; that is, $.08753 = .088$).
- Subtract the sales tax component included in the New York tax rate shown on your IFTA report, and add the sales tax component that you computed. To get the tax rates and

components for a filing period, call the Tax Department at the number listed in the *Need Help?* box below.

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. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your SSN.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

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**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735
 To order forms and publications: 518-457-5431
 Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service