Who may file

Businesses and consumers that are not registered under Tax Law Article 12-A or Article 13-A may use Form AU-630 to apply for reimbursement of the petroleum business tax for motor fuel, diesel motor fuel, and residual petroleum product. These businesses include:

- Retail filling stations selling:
  - motor fuel or diesel motor fuel on which the petroleum business tax has been paid to New York State (NYS), its agencies, instrumentalities, or political subdivisions, or to the United States, its agencies or instrumentalities (complete Schedule A).
  - non-highway diesel motor fuel on which the petroleum business tax has been paid to a purchaser for residential heating (sold in containers of 10 gallons or less). (Complete Schedule B.)
- Wholesalers and jobbers of motor fuel who do not import or manufacture motor fuel but who purchase motor fuel, on which the petroleum business tax has been paid, and
  - sell the motor fuel to NYS, its agencies, instrumentalities, or political subdivisions, or to the United States, its agencies or instrumentalities, or other exempt entities (complete Schedule A), or
  - export motor fuel from NYS (complete Schedule C), or
  - sell E85 to a filling station, and the E85 is placed in a storage tank to be dispensed directly into a motor vehicle for use in the operation of such vehicle (complete Schedule D).

Note: If you are a wholesaler or jobber as described above, but you are also registered under Article 12-A for diesel motor fuel, you may use Form AU-630 to request reimbursement of petroleum business tax on motor fuel. Any credit or refund due to you on the petroleum business tax on diesel motor fuel must be claimed on your Form PT-100, Petroleum Business Tax Return.

- Operators of passenger commuter ferries (vessels providing mass transportation service as recognized by: the state of New York, or any of its agencies, instrumentalities, or political subdivisions, public corporations including a public corporation created pursuant to agreement or compact with another state or Canada; or by the United States of America and any of its agencies and instrumentalities; or as designated by the Tax Department based on industry or regulatory practice). No reimbursement is allowed for fuel that is not used in a mass transportation service.
- Voluntary ambulance services, volunteer fire companies, volunteer fire departments, and volunteer rescue squads who purchase motor fuel or diesel motor fuel, tax included, and the fuel is used in vehicles owned and operated by these entities and used exclusively for the entity's purpose (complete Schedule D).
  
  Voluntary ambulance service is 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.
  
  Volunteer rescue squad is any volunteer rescue squad supported in whole or in part by tax money.
  
  Volunteer fire company or department is any volunteer fire company or department as defined in Volunteer Firefighters' Benefit Law section 3.
- Organizations exempt under Tax Law section 1116(a)(4) and section 1116(a)(5) that purchase non-highway diesel motor fuel or residual petroleum product for their own use and consumption in a related business activity, provided that the non-highway diesel motor fuel is not consumed on the NYS public highways or delivered by the supplier to a filling station or into a tank equipped to dispense fuel into the fuel tank of a motor vehicle. Such organizations must have been issued Form ST-119, Exempt Organization Certificate, by the NYS Tax Department (complete Schedule D).
- Purchasers who use non-highway diesel motor fuel or residual petroleum product directly and exclusively in the production of tangible personal property for sale by mining or extracting. The fuel or product must be delivered at the mining or extracting site and consumed other than on public highways. No reimbursement is allowed for purchases of diesel motor fuel at a filling station.
- Consumers who purchase motor fuel, diesel motor fuel, or residual petroleum product, tax included, and who use the fuel in a manner that is not taxable under Tax Law Article 13-A (complete Schedule D).
- Purchasers of B20 who sell the same within this state and who paid the Article 13-A tax otherwise due on such purchases.
- A purchaser of motor fuel, diesel motor fuel, or residual petroleum product used by tugboats and towboats after September 1, 2022, on which the full amount of petroleum business tax was passed through to the purchaser (complete Schedule D).

Definitions

Diesel motor fuel is No. 1 diesel motor fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type. It does not include any product specifically designated No. 4 diesel fuel.

Non-highway diesel motor fuel is any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

Highway diesel motor fuel is any diesel motor fuel which is not non-highway diesel motor fuel.

Dyed diesel motor fuel is diesel motor fuel which has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC 4082(a).

Motor fuel means gasoline, benzol, reformulated blendstock for oxygenate blending, conventional blendstock for oxygenate blending, E85, fuel grade ethanol that meets the ASTM International active standards specifications D4806 or D4814 or other product which is suitable for use in operation of a motor vehicle engine.

Residual petroleum product is the topped crude of refinery operations that includes products commonly designated by the petroleum industry as No. 5 fuel oil, No. 6 fuel oil, and bunker C. It also includes the special grade of diesel product designated No. 4 diesel fuel, that is not suitable as a fuel in the operation of a motor vehicle engine. Residual petroleum product may also include intermediate fuel oil, marine diesel, bunker oil, and many waste oils.

General instructions

An application for reimbursement must include all reimbursements claimed for the period beginning on the first and ending on the last day of the calendar month; however, you may include two or more complete months in a single application. You must file separate schedules if the rates for a month are different. You must file your application within three years after the date of the purchase.

To claim reimbursement, you must produce the documentary proof satisfactory to the Commissioner of Taxation and Finance, showing that your supplier passed the tax through to you, and, if you sell to customers, that the tax was not passed through to your customers. The following documentation is required:

- purchase invoices showing the supplier's name and address, your name and address, the date of purchase (month, day, and year), number of gallons and type of fuel purchased, and that the tax was included in the purchase price; or
- for purchases of motor fuel, a properly completed Form FT-935, Certification of Taxes Paid on Motor Fuel, or, for purchases of
For sales of fuel to customers, you must also produce copies of your sales invoices showing that the tax was not passed through to your customers.

Enter your employer identification number (EIN) or social security number (SSN), your telephone number, the legal name of the business, the DBA (if different from the legal name), and the business address.

**Part 1 – Basis for reimbursement**

Mark an X in one or more boxes to indicate the basis for the reimbursement and, if applicable, mark the box(es) to indicate the type of fuel. Then complete the corresponding schedule in detail.

**Schedule A** – For sales of motor fuel or diesel motor fuel to NYS, its agencies, instrumentalities, or political subdivisions, or to the United States, its agencies or instrumentalities.

**Schedule B** – For sales of non-highway diesel motor fuel for residential heating.

**Schedule C** – For sales of motor fuel that was exported (delivered outside of NYS).

**Schedule D** – For claims based on your use of the fuel that is exempt or refundable under the Tax Law.

All schedules should list each transaction, indicating the date of sale or purchase, the seller’s or purchaser’s name and address, or the name of the governmental entity, federal/state contract or approval number (Schedule A only), and the number of gallons sold or purchased. Attach additional sheets, if necessary. Remember to attach the documentary proof previously explained.

In the case of motor fuel (column d) and highway diesel motor fuel (column e) used in farm production, you cannot receive a refund of the petroleum business tax for more than 1,500 gallons of motor fuel and no more than 4,500 gallons of highway diesel motor fuel purchased in New York State in a 30-day period unless you receive prior permission from the Tax Department. You may request permission by calling the Tax Department at 518-591-3077.

**Line instructions**

**Part 2 – Computation of reimbursement**

**Motor fuel section**

Line 1 – Enter the total number of gallons from Schedule A, column d.

Line 2 – Enter the total number of gallons from Schedule C, column c.

Line 3 – Enter the total number of gallons from Schedule D, column d.

Line 4 – Add lines 1, 2, and 3.

Line 5 – Enter the rate per gallon of petroleum business tax that you paid on the motor fuel to your supplier. If you paid more than one rate of petroleum business tax on the motor fuel, enter various on line 11, show the result of your computation on line 12 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, Fuel Tax Rates.

Line 6 – Multiply the total number of gallons on line 4 by the tax rate on line 5. This is the amount of petroleum business tax on motor fuel to be reimbursed.

**Diesel motor fuel section**

Line 7 – Enter the total number of gallons from Schedule B, column c.

Line 8 – Enter the total number of gallons from Schedule A, column e.

Line 9 – Enter the total number of gallons from Schedule D, column e.

Line 10 – Add lines 7, 8, and 9.

Line 11 – Enter the rate per gallon of petroleum business tax that you paid on the diesel motor fuel to your supplier. If you paid more than one rate of petroleum business tax on the diesel motor fuel, enter various on line 11, show the result of your computation on line 12 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, Fuel Tax Rates.

Line 12 – Multiply the total number of gallons on line 10 by the tax rate on line 11. This is the amount of petroleum business tax on diesel motor fuel to be reimbursed.

**Residual petroleum product section**

Line 13 – Enter the total number of gallons from Schedule D, column f.

Line 14 – Enter the rate per gallon of petroleum business tax that you paid on the residual petroleum product to your supplier. If you paid more than one rate of petroleum business tax on the residual petroleum product, enter various on line 14, show the result of your computation on line 15 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, Fuel Tax Rates.

Line 15 – Multiply the total number of gallons on line 13 by the tax rate on line 14. This is the amount of petroleum business tax on residual petroleum product to be reimbursed.

**Total reimbursement section**

Line 16 – Add lines 6, 12, and 15. This is the total amount of reimbursement requested. Enter this total here and on line A.

**Certification** – This application for reimbursement must be signed and dated by the owner (if an individual); a partner (if partnership); or (if a corporation) by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be evidence that the individual is authorized to sign and certify the report on behalf of the business. Attach Form POA-1, Power of Attorney, if applicable.

**Where to file**

Mail your completed application and supporting documents to:

**NYS TAX DEPARTMENT**
**FUEL TAX REFUND UNIT**
**PO BOX 15197**
**ALBANY NY 12212-5197**

**Private delivery services** – See Publication 55, Designated Private Delivery Services.

**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](http://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 Dial 7-1-1 for the equipment users New York Relay Service