



# Claim for Partial Refund of the New York State Motor/Diesel Motor Fuel Tax by a Taxicab Licensee

Tax Law — Article 12-A, Section 289-c

Motor fuel       Diesel motor fuel       Both

Period covered: From \_\_\_\_\_ to \_\_\_\_\_

Do not write in this space.  
Audited and approved for payment.

<b>Print or type</b>	Name of claimant		
	Address (number and street)		City State ZIP code
	Records kept at (if different)		Telephone number ( )
	Federal employer ID number (EIN)	Social security number (SSN)	NYS sales tax ID number

Department of Taxation and Finance  
Gallons

\$ \_\_\_\_\_

Audited by: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date approved: \_\_\_\_\_

To expedite payment of first claim, submit a certified copy of your license to operate a taxicab at a fixed rate of fare that was issued by local authorities.

### Complete lines 1 through 20 and Schedules A through D on page 2.

1 Number of taxicabs operated in New York State.....

2 Number licensed with omnibus plates.....

3 Number licensed with special series plates.....

4 Total mileage in New York State for the period claimed.....

5 Are your taxicab fares metered?.....  Yes  No

Do not write in this space.

Inventory and purchases (New York State locations only)	A		B	
	Gallons of motor fuel		Gallons of diesel motor fuel	
6 Beginning physical inventory (gallons) .....	6			
7 Bulk purchases (from Schedule A and/or C on page 2) .....	7			
8 Purchases at filling stations (from Schedule B and/or D on page 2) .....	8			
9 Total (add lines 6, 7 and 8) .....	9			
10 Closing physical inventory .....	10			
11 Total gallons available for use (subtract line 10 from line 9) .....	11			

### Use — Enter number of gallons that were:

12 Used by you as a taxicab licensee in New York State from New York State purchases (enter here and on line 18 or 19 below) .....	12		
13 Enter the gallons of B20 included in line 12.....	13		
14 Gallons of fuel other than B20 (subtract line 13 from line 12) .....	14		
15 Taken out of New York State in fuel tanks of your motor vehicles and consumed out of state.. Calculate and explain _____	15		
16 Disposed of in any manner other than lines 12, 13, 14, and 15.....	16		
17 Total gallons accounted for (add lines 14, 15, and 16; must equal line 11 amount) .....	17		

### Calculation of refund (dollars and cents)

18 Multiply line 12, column (A) by \$.03 .....	18		
19 Multiply line 14, column (B) by \$.01 .....	19		
20 Total refund claimed (add lines 18 and 19) .....	20		

I declare that to the best of my knowledge and belief this claim is just, true, and correct. I understand that a willfully false representation is a misdemeanor under New York State Tax Law section 1812 and Penal Law section 210.45, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

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

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

# Instructions

## Who may use this form

A taxicab licensee may file this form to obtain a refund for motor/diesel motor fuel consumed in a taxicab in this state. **Note:** Form TP-164.8 is no longer in use.

*Taxicab licensee* means every corporation, company, association, partnership, and person engaged in operating a taxicab, as defined in the Vehicle and Traffic Law, section 148-a and licensed by local authorities (as defined in the Vehicle and Traffic Law, section 122) to operate at a fixed rate of fare.

Section 148-a of the Vehicle and Traffic Law defines a *taxicab* as:

Every motor vehicle, other than a bus, used in the business of transporting passengers for compensation, and operated in such business under a license issued by a local authority. However, it shall not include vehicles which are rented or leased without a driver.

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

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

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

A tax may not be refunded until it has first been collected and verified pursuant to Tax Law, section 289-c, subdivision 3(c).

The state does not collect until the month following that in which the tax was paid by the purchaser. For example, refunds for the month of March cannot be made until the Tax Department has received the tax due the state from the distributor late in April, and similarly for the succeeding months.

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

**You must submit copies of 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.

A claim for refund or reimbursement of tax paid on motor/diesel motor fuel must be based on records (including the original records of all purchases of motor/diesel motor fuel by the claimant **and a record of the manner in which all motor/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.

## Where to file

Mail to: **NYS TAX DEPARTMENT  
FUEL TAX REFUND UNIT  
PO BOX 5501  
ALBANY NY 12205-0501**

**Private delivery service address** — To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

## Need help?

 Visit our Web site 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

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

## Summary of Motor Fuel Purchases

Schedule A — Bulk purchases				Schedule B — Purchases at filling stations					
Date of purchase			Purchased from	Total gallons purchased	Date of purchase			Purchased from	Total gallons purchased
Month	Day	Year			Month	Day	Year		
Total bulk purchases (enter here and on line 7, column A) .....				Total purchases at filling stations (enter here and on line 8, column A)					

## Summary of Diesel Motor Fuel Purchases

Schedule C — Bulk purchases				Schedule D — Purchases at filling stations					
Date of purchase			Purchased from	Total gallons purchased	Date of purchase			Purchased from	Total gallons purchased
Month	Day	Year			Month	Day	Year		
Total bulk purchases (enter here and on line 7, column B) .....				Total purchases at filling stations (enter here and on line 8, column B)					