

**Instructions for Form FT-400/401****Application for Reimbursement of NYS Petroleum Business Tax (PBT)****On Motor Fuel/Diesel Motor Fuel for an Omnibus Carrier/Nonpublic School Operator****FT-400/401-I**

(4/17)

General information

Use Form FT-400/401 to claim a reimbursement for PBT passed through on purchases of motor fuel and diesel motor fuel. This reimbursement was formerly claimed separately on Forms FT-400, *Application for Reimbursement of the NYS Petroleum Business Tax on Diesel Motor Fuel for an Omnibus Carrier/Nonpublic School Operator*, and FT-401, *Application for Reimbursement of the NYS Petroleum Business Tax on Motor Fuel for an Omnibus Carrier/Nonpublic School Operator*.

Reimbursements claimed on gallons of B20 purchased on or after September 1, 2006 must be calculated separately on the invoice rate.

In order to qualify for a reimbursement on this form you must be one of the following:

- Operator certified by the New York State Department of Transportation (NYSDOT);
- Operator certified by the United States Department of Transportation (USDOT);
- District School Contractor;
- Carrier operating pursuant to a contract, franchise, or consent with New York City or any agency thereof; or
- Nonpublic school operator.

Only omnibus carriers engaged in local transit or in the transportation of school children or nonpublic school operators engaged in education-related activities are eligible for reimbursement.

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

An omnibus carrier who operates in local transit service pursuant to a certificate issued by the NYSDOT or the USDOT, or pursuant to a contract, franchise, or consent with New York City or one of its agencies may claim a reimbursement of tax paid on the fuel consumed in this state by an omnibus engaged in local transit service.

An omnibus *in local transit service* is an omnibus that carries passengers between two points in New York State and either:

- (a) regularly picks up or discharges the passengers at their convenience or at bus stops on the street or highway, 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 measured along the route traveled by the bus.

Any omnibus carrier that qualifies as being engaged in local transit service as defined in paragraph (a) above must keep a daily record of its operations in the form of a vehicular trip record for each bus, listing the vehicle identification number (VIN), gallons of fuel consumed, and the monthly total of gallons consumed. A carrier claiming a reimbursement under paragraph (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. VIN;
2. date of each trip;

3. origin and destination of each trip;
4. points between origin and destination;
5. total daily miles traveled;
6. total daily miles attributed to local transit services;
7. gallons of fuel consumed; **and**
8. reimbursement claimed.

Items 5, 6, 7, and 8 must be totaled at the end of each month for each bus.

Mileage attributed to other than local transit or the transportation of school children under a contract made pursuant to the Education Law **is not** eligible for this reimbursement.

A nonpublic school operator is eligible for reimbursement of Article 13-A tax paid on the purchase of fuel where such fuel is consumed exclusively in education-related activities.

A nonpublic school operator or omnibus carrier engaged in the transportation of school children must keep a daily record of its operations in the form of a vehicular trip record for each vehicle, listing the VIN, gallons of fuel consumed, and the monthly total of gallons consumed.

Nonpublic school operator means any nonpublic elementary or secondary school which owns or leases and operates any vehicle solely and exclusively for its purposes.

Claims for reimbursement must cover a complete calendar month. **No reimbursement will be made by the Tax 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**.

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

Signature

The application must be signed and dated by the owner (if an individual), a partner (if a partnership), or by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation (if a corporation). The fact that an individual's name is signed on the certification will be evidence that the individual is authorized to sign and certify the application on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, or officer of the business is paid to prepare the application, he or she is required to sign and date the application and provide his or her mailing address and e-mail address.

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 social security number.

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

Where to file

Mail your form and any necessary attachments to:

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

Private delivery services – If not using U.S. Mail, 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**

- 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) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.