



Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations

Print or type

(See instructions on page 2 of this form)

Name			Certificate of Authority number		For office use only	
Street address					Department of Taxation and Finance	
City			State	ZIP code	Total	
Name of representative (if any)			Telephone number ()		Audited by	
Street address			Telephone number ()		Approved by	
City			State	ZIP code	Date approved	
					Office of the State Comptroller	
					Audited by	
					Date approved	
					Check number	

Period covered by this claim:

From: _____ (mm/dd/yyyy)

To: _____ (mm/dd/yyyy)

Sales tax rate at business location _____ %

Type of business — (mark an X in all that apply)

- Motor fuel sales (gasoline)
 Highway diesel motor fuel sales
 Convenience store
 Repairs
 Other sales (explain) _____

Section 1 — Computation of refund

1	Amount of sales tax due on motor fuel sold during period	1		
2	Amount of sales tax prepaid to suppliers on motor fuel sold during period	2		
3	Amount eligible for credit or refund (subtract line 2 from line 1)	3		
4	Amount on line 3 taken as a credit on any sales tax return.....	4		
5	Amount of refund claimed (subtract line 4 from line 3)	5		

Section 2 — Summary of motor fuel purchases (attach additional sheets if necessary)

Column A Name of supplier	Column B Date of purchase	Column C Invoice number	Column D Type of fuel U for unleaded P for premium	Column E Prepaid sales tax per gallon	Column F Total gallons purchased	Column G Prepaid sales tax paid on purchase

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund of prepaid sales tax, pursuant to New York State Tax Law; and certify that the above statements, and any documents provided to substantiate the refund claimed, are true, complete and correct and that no material information has been omitted; and certify that all of the tax for which this claim is filed has been paid, and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or if the claim for refund is made by a person required to collect tax, that the amount claimed has previously been subject to a credit or refund; and make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and a possible jail sentence; and understand that the Tax Department is authorized to investigate the validity or the credit or refund claimed and the accuracy of any information provided with this claim.

Authorized person	Signature of authorized person			Official title		
	E-mail address of authorized person			Telephone number ()		Date
Paid preparer use only (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

Any person who attempts to use this form to evade the tax on motor fuel is liable for penalties as provided by the New York State Sales Tax Law and Regulations.

Instructions

General information

This application is to be used by operators of retail service stations to claim a refund of excess prepaid sales tax on motor fuel.

Refunds may be claimed when:

- The prepaid tax on motor fuel was more than the tax required to be collected from customers on the sale of the motor fuel; **or**
- Retail sales were made to exempt purchasers and no sales tax was charged on the sale. Exempt purchasers are qualified hospitals; the federal government, its agencies and instrumentalities; New York State, its agencies, instrumentalities and political subdivisions including school districts.

Who may use this form

Retail vendors of motor fuel may use this form to claim only a refund of prepaid sales tax on motor fuel. This form may **not** be used to claim a refund of motor fuel tax or the petroleum business tax. To claim a refund of motor fuel tax, use Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application*. To claim a refund of the petroleum business tax, use Form AU-630, *Application for Reimbursement of the Petroleum Business Tax*.

When to file

Claims for refund must be filed within three years from the date tax was payable to the Commissioner of Taxation and Finance.

Claims should be filed for periods of at least one full month, whenever possible.

Substantiation

To expedite the processing of a refund claim, a claimant must:

- Complete *Section 1* and *Section 2* of this application. (Attach additional worksheets if necessary.)
- Furnish copies of the original purchase invoices showing the prepaid sales tax.

Failure to submit the required information may result in the return of the application and delay in the processing of any refund.

Additional documentation may be requested by the Tax Department upon review of the refund application submitted.

You must keep all records and other supporting documents, including those related to purchases, total sales, exempt sales, and prepaid sales tax used to complete this refund application for a period of at least three years and be able to produce them upon request of the Tax Department.

Line instructions

Section 1

Line 1 — Enter the total amount of sales tax required to be collected on motor fuel sold during the period covered by the application.

Line 2 — Enter the amount of sales tax prepaid to supplier on the motor fuel sold during the period for which the refund is claimed.

Line 3 — Subtract line 2 from line 1.

Line 4 — Enter whatever portion of the amount shown on line 3 that was taken as a credit against sales taxes due on another report or return.

Line 5 — Subtract line 4 from line 3.

Section 2

Enter information only for those purchases for which a refund is claimed and attach copies of all invoices listed.

Paid preparer identification numbers

New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available at our Web site; see *Need help?*) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov)

Where to file

The completed refund application and required documentation should be mailed to:

**NEW YORK STATE TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the form to the appropriate address listed in Publication 55.

Need help?



Visit our Web site at www.tax.ny.gov

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



Telephone assistance

Sales Tax Information Center: (518) 485-2889

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.

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.