

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-82 (28.2) S
Sales Tax
February 5, 1986

REFUNDS OF SALES TAX - MOTOR FUEL DISTRIBUTORS

Page 3 of TSB-M-82(28)S which was applicable for the period September 1, 1982 through February 28, 1983, provides that registered distributors selling motor fuel through their own retail outlets must compute the sales tax on the sum of their base retail selling price per gallon, plus the statewide average retail markup per gallon.

A redetermination of the actual legislative intent has been made. The tax should have been computed on the actual retail selling price excluding the State excise tax on motor fuel and the one cent per gallon tax on leaded gasoline sold in New York City, and without adding the statewide average retail markup.

Any vendors who paid the sales tax based on their retail selling price plus the statewide average retail markup may be entitled to a refund.

Refund applications must be filed within three years from the date the tax was payable and should be addressed to:

Sales Tax Refund Section
Central Office Audit Bureau
Room 409, Building 9
W.A. Harriman Campus
Albany, N.Y. 12227