

Instructions

General Information

Use this form to claim a refund of fuel use tax credits for fuel purchased on or after January 1, 1995, as shown on Form MT-903, *Highway Use Tax Return*.

Your claim for refund must be filed within 49 months following the end of the return period in which the credit was accrued. For example, a claim for refund of a credit accrued in the monthly period ending 1/31/95 must be filed on or before 2/28/99. A claim for refund of a credit accrued in the quarterly period ending 3/31/95 must be filed on or before 4/30/99. In the case of a credit accrued in the yearly period ending 12/31/95, a claim for refund must be filed on or before 1/31/2000.

You must maintain complete records to prove that the fuel you consumed outside New York State was the same fuel that you purchased tax-paid in New York State. Your records must include a detailed accounting of fuel purchased and/or consumed and:

- a. total miles traveled everywhere,
- b. total miles traveled within New York State, and
- c. miles traveled outside New York State where fuel purchased in New York State was consumed.

Evidence of the purchase of fuel must be in the form of purchase invoices or delivery tickets.

Do not submit purchase invoices or other related records with your claim for refund. However, you may be required to submit proof of tax paid receipts upon request. You must keep the original invoices and other records for a minimum of four years.

Computation of Refund

Column A - Enter the period (month, quarter or year) in which the credit was accrued.

Column B - Enter the fuel use tax credit accrued for the period entered in column A. This amount must be the same as the amount shown on Form MT-903, *Highway Use Tax Return*, filed for that period.

Column C - Enter the amount, if any, of the fuel use tax credit shown in column B that you applied as a credit to fuel use tax due on your Form MT-903 in subsequent periods.

Column D - Subtract column C from column B.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 12-A, 13-A, 21 and 21-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer the gas and diesel motor fuel, petroleum, highway use and fuel use taxes under Articles 12-A, 13-A, 21 and 21-A of the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law. In some cases, failure to provide the required information may result in denial, cancellation or suspension of a registration as a distributor of motor fuel or of a license as a terminal operator or importing/exporting transporter.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.