

Instructions

General Information

Use this form **only** if you have an International Fuel Tax Agreement (IFTA) license.

You may use this form to claim a refund of the difference between the New York fuel use tax that you paid on your IFTA report and the amount of New York fuel use tax that is due based on your own computation of the sales tax component included in the tax rate. You must make a separate computation for each fuel type and each period. This form may be used only for fuel purchased on and after January 1, 1996.

You must maintain records of all fuel purchases to prove your actual average price per gallon of fuel used in your computation of the sales tax component. Evidence of the fuel purchase 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 these records upon request. You must keep the original invoices and other records for a minimum of four years.

Your claim for refund must be filed within 49 months following the end of the reporting period for which you are claiming a refund.

Attach a copy of the IFTA report for each reporting period for which you are claiming a refund.

Computation of Refund

Column A – Enter the quarterly period (month/year) for which you are claiming a refund.

Column B – Enter the fuel type. You must make a separate computation for each fuel type for each period.

Column C – Enter the net New York taxable gallons (as shown on your IFTA report) for the fuel type entered in Column B.

Column D – Enter the New York tax rate (as shown on your IFTA report) for the fuel type entered in Column B.

Column E – Enter your alternative New York tax rate based on your computation of the sales tax component included in the tax rate.

Calculating Alternative Rates

If you maintain substantiating records, you may compute the sales tax components for diesel and other motor fuels based on your actual average price per gallon of these fuels used during the reporting period, instead of using the prevailing price per gallon established by the Tax Department to compute

the sales tax component included in the New York tax rates shown on your IFTA report. To compute the alternative sales tax components separately for diesel and other motor fuels:

1. Determine the total cost of fuel purchased that is used during the quarter, including federal, state and local taxes, but not including state or local sales taxes or any other taxes upon which state and any local sales tax is not computed. For example, in New York State the diesel motor fuel tax and the motor fuel tax are not included in the total cost of fuel.
2. Divide this amount by the total number of gallons of fuel used (both in and outside New York) to arrive at the average price per gallon.
3. Compute your sales tax component by multiplying the average price per gallon by 7% (round to the nearest tenth of a cent: (e.g., $.08753 = .088$)).
4. Subtract the sales tax component included in the New York tax rate shown on your IFTA report, and add the sales tax component that you computed. To get the tax rates and components for a filing period, call the Business Tax Information Center at the number listed in the *Need Help?* box below.

Column F – Subtract column C from column D and multiply the result by the amount in column C.

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.

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, 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.