



New York State Department of Taxation and Finance  
**Instructions for Form AU-630**  
**Application for Reimbursement of the**  
**Petroleum Business Tax**

**AU-630-I**  
(9/06)

### Who may file

Businesses and consumers that are not registered under Article 12-A or Article 13-A of the Tax Law may use Form AU-630 to apply for reimbursement of the petroleum business tax for motor fuel, diesel motor fuel, and residual petroleum product.

These businesses include:

- (1) Retail filling stations selling:
  - diesel motor fuel on which the petroleum business tax has been paid to a purchaser for residential heating (sold in containers of 10 gallons or less). Diesel motor fuel includes diesel fuel, No. 2 fuel oil, kerosene, etc. (complete Schedule A).
  - diesel motor fuel or motor fuel on which the petroleum business tax has been paid to New York State, its agencies, instrumentalities, or political subdivisions, or to the United States, its agencies or instrumentalities (complete Schedule B).
- (2) Wholesalers and jobbers of motor fuel who do not import or manufacture motor fuel but who purchase motor fuel, on which the petroleum business tax has been paid, and
  - sell the motor fuel to New York State, its agencies, instrumentalities, or political subdivisions, or to the United States, its agencies or instrumentalities, or other exempt entities (complete Schedule B), or
  - export motor fuel from New York State (complete Schedule C), or
  - sell E85 to a filling station on or after September 1, 2006 and placed in a storage tank to be dispensed directly into a motor vehicle for use in the operation of such vehicle (complete Schedule D).

Note: If you are a wholesaler or jobber as described above, but you are also registered under Article 12-A for diesel motor fuel, you may use Form AU-630 to request reimbursement of petroleum business tax on **motor fuel**. Any credit or refund due you on the petroleum business tax on **diesel motor fuel** must be claimed on your Form PT-100.
- (3) Governmental entities that purchase diesel motor fuel, motor fuel, or residual petroleum product for their own use and consumption (complete Schedule D).
- (4) Operators of passenger commuter ferries (vessels providing mass transportation service as recognized by: the state of New York, or any of its agencies, instrumentalities, or political subdivisions, public corporations including a public corporation created pursuant to agreement or compact with another state or Canada; or by the United States of America and any of its agencies and instrumentalities; or as designated by the Tax Department based on industry or regulatory practice). No reimbursement is allowed for fuel that is **not** used in a mass transportation service.
- (5) Organizations exempt under section 1116(a)(4) and section 1116(a)(5) of the Tax Law that purchase unenhanced diesel motor fuel or residual petroleum product for their own use and consumption in a related business activity, provided that the unenhanced diesel motor fuel is not consumed on the New York State public highways or delivered by the supplier to a filling station or into a tank equipped to dispense fuel into the fuel tank of a motor vehicle. Such organizations must have been issued an exempt organization certificate (Form ST-119) by the New York State Tax Department (complete Schedule D).
- (6) Purchasers who use diesel motor fuel or residual petroleum product directly and exclusively in the production of tangible personal property for sale by mining or extracting. The fuel or product must be purchased or used on or after April 1, 2001, and must be delivered at the mining or extracting site and consumed other than on the highways. No reimbursement is allowed for purchases of diesel motor fuel at a filling station.

- (7) Consumers who purchase diesel motor fuel, motor fuel, or residual petroleum product, tax included, and who use the fuel in a manner that is not taxable under Article 13-A of the Tax Law (complete Schedule D).
- (8) Purchasers of B20 who sell the same within this state and who paid the Article 13-A tax otherwise due on such purchases. The B20 must be purchased on or after September 1, 2006 to be eligible for reimbursement.

**Diesel motor fuel** includes kerosene, crude oil, fuel oil, or other middle distillate, and also motor fuel suitable for use in the operation of a diesel engine. Diesel motor fuel consists of two subcategories:

- (1) **Enhanced diesel motor fuel** is any product specifically designated as:
  - diesel fuel,
  - no. 1 diesel fuel, or
  - no. 2 diesel fuel;
  - any like industry designation commonly used to refer to a fuel used in the operation of a diesel motor vehicle engine;
  - the combined or blended product that has resulted from the act of enhancement. *Enhancement* is the addition to fuel oil or other middle distillate of kerosene or any other substance, such as a cetane improver, that improves or enhances the diesel motor fuel's performance in the operation of a diesel engine. *Enhancement* does **not** include the addition of a substance to No. 2 fuel if the resulting product is invoiced and sold in good faith as No. 2 fuel oil.
- (2) **Unenhanced diesel motor fuel** that is all diesel motor fuel that is not enhanced diesel motor fuel. It includes No. 2 fuel oil, kero-jet fuel, kerosene, marine gas oil, water-white kerosene (k-1), certain waste oils, etc.

**Motor fuel** includes:

- gasoline (or any product commonly known or sold as gasoline or a blend of gasoline); and
- benzol or other fuels (except diesel motor fuel) that are suitable for use in a motor vehicle engine.

**Residual petroleum product** is the topped crude of refinery operations that includes products commonly designated by the petroleum industry as *No. 5 fuel oil*, *No. 6 fuel oil*, and *bunker C*. It also includes the special grade of diesel product designated *No. 4 diesel fuel*, that is not suitable as a fuel in the operation of a motor vehicle engine. *Residual petroleum product* may also include intermediate fuel oil (IFO), marine diesel, bunker oil, and many waste oils.

An application for reimbursement must include all reimbursements claimed for the period beginning on the first and ending on the last day of the calendar month; however, you may include two or more complete months in a single application. You must file separate schedules if the rates for a month are different. **You must file your application within three years after the date of the purchase.**

To claim reimbursement, you must produce the documentary proof, satisfactory to the Commissioner of Taxation and Finance, showing that your supplier passed the tax through to you, and, if you sell to customers, that the tax was not passed through to your customers.

The following documentation is required:

- purchase invoices signed by your supplier showing the supplier's name and address, your name and address, the date of purchase (month, day, and year), number of gallons and type of fuel purchased, and that the tax was included in the purchase price; or
- for purchases of motor fuel, a properly completed Form FT-935, *Certification of Taxes Paid on Motor Fuel*, or, for purchases of diesel motor fuel, a properly completed Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*.

For sales of fuel to customers, you must also produce copies of your sales invoices showing that the tax was not passed through to your customers.

## General instructions

Enter your employer identification number or social security number, your telephone number, the legal name of the business, the DBA (if different from the legal name), and the business address.

### Part I — Basis for reimbursement

Check one or more boxes to indicate the basis for the reimbursement and, if applicable, check the box(es) to indicate the type of fuel. Then complete the corresponding schedule in detail.

**Schedule A** — For sales of diesel motor fuel for residential heating.

**Schedule B** — For sales of motor fuel or diesel motor fuel to New York State, its agencies, instrumentalities, or political subdivisions, or to the United States, its agencies or instrumentalities.

**Schedule C** — For sales of motor fuel that was exported (delivered outside of New York State).

**Schedule D** — For claims based on your use of the fuel that is exempt or refundable under the Tax Law.

All schedules should list each transaction, indicating the date of sale or purchase, the purchaser's or seller's name and address, federal/state contract or approval number, and the number of gallons sold. Attach additional sheets, if necessary. Remember to attach the documentary proof previously explained.

### Part II — Computation of reimbursement

#### Line instructions

##### Diesel motor fuel section

**Line 1** — Enter the total number of gallons from Schedule A, column d.

**Line 2** — Enter the total number of gallons from Schedule B, column d.

**Line 3** — Enter the total number of gallons from Schedule D, column d.

**Line 4** — Add lines 1, 2, and 3.

**Line 5** — Enter the rate per gallon of petroleum business tax that you paid on the **diesel motor fuel** to your supplier. If you paid **more than one rate** of petroleum business tax on the diesel motor fuel, enter **various** on line 5, show the result of your computation on line 6 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, *Fuel Tax Rates*.

**Line 6** — Multiply the total number of gallons on line 4 by the tax rate on line 5. This is the amount of petroleum business tax on diesel motor fuel to be reimbursed.

##### Motor fuel section

**Line 7** — Enter the total number of gallons from Schedule B, column e.

**Line 8** — Enter the total number of gallons from Schedule C, column d.

**Line 9** — Enter the total number of gallons from Schedule D, column e.

**Line 10** — Add lines 7, 8, and 9.

**Line 11** — Enter the rate per gallon of petroleum business tax that you paid on the **motor fuel** to your supplier. If you paid more than one rate of petroleum business tax on the motor fuel, enter **various** on line 11, show the result of your computation on line 12 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, *Fuel Tax Rates*.

**Line 12** — Multiply the total number of gallons on line 10 by the tax rate on line 11. This is the amount of petroleum business tax on motor fuel to be reimbursed.

### Residual petroleum product section

**Line 13** — Enter the total number of gallons from Schedule D, column f.

**Line 14** — Enter the rate per gallon of petroleum business tax that you paid on the **residual petroleum product** to your supplier. If you paid more than one rate of petroleum business tax on the residual petroleum product, enter **various** on line 14, show the result of your computation on line 15 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, *Fuel Tax Rates*.

**Line 15** — Multiply the total number of gallons on line 13 by the tax rate on line 14. This is the amount of petroleum business tax on residual petroleum product to be reimbursed.

### Total reimbursement section

**Line 16** — Add lines 6, 12, and 15. This is the total amount of reimbursement requested.

**Certification** — This application for reimbursement **must be signed and dated** by the owner (if an individual); a partner (if partnership); or (if a corporation) by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business. Attach the appropriate Power of Attorney form, if applicable.

Mail your completed application and supporting documents to: NYS Tax Department, Fuel Tax Refund Unit, PO Box 5501, Albany NY 12205-0501.

#### Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return 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?* below 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 return, contact that private delivery service for instructions on how to obtain written proof of the date your return 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 forms covered by these instructions to: **NYS Tax Department, TTTB/FACCTS - FUELS Unit, W A Harriman Campus, Albany NY 12227.**

#### 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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



To order forms and publications: 1 800 462-8100

**Business Tax Information Center:** 1 800 972-1233

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



**Hearing and speech impaired**  
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110