



Aviation Gasoline Partial Reimbursement

Tax Law - Article 13-A

(9/06)

Be sure to complete Schedule A on back.

Name of claimant	Telephone number ()	For Tax Period:	
Street address		Beginning	Ending
		<i>For office use only</i>	
City, state and ZIP code		Total approved	
Social security number		Audited by	Date
Employer identification number		Approved by	Date
Legal name of business		Approved by	Date

Computation of reimbursement — Enter the number of gallons of aviation gasoline purchased for use in your own aircraft during the period covered by this form. Enter only the gallons purchased in New York State on which the full rate of petroleum business tax was paid or absorbed.

1 Total gallons of aviation gasoline (from Schedule A, on back)	1	
2 Aviation gasoline credit/refund/reimbursement rate (see line instructions)	2	X .
3 Refund requested (multiply line 1 by line 2)	3	

Certification: I certify that this is a true, correct and complete report.

Signature		Title		Date		
Paid Preparer's Use Only	Preparer's signature		Date	EIN or social security number		
	Firm's name (or yours, if self-employed)		Telephone number ()			
	Address			ZIP code	Power of attorney attached? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Need help?

- Internet access:** www.nystax.gov
(for information, forms, and publications)
- Fax-on-demand forms:** 1 800 748-3676
- Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.
(eastern time), Monday through Friday.
- 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
- 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 1 800 972-1233.

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.

Mail to: NYS TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-5501

Schedule A — Aviation gasoline purchases

(Attach additional sheets if necessary.)

Date of purchase	Seller's		Invoice number	Petroleum business tax paid	Number of gallons
	Name	City			

Total gallons (enter the total number of gallons here and on line 1, on front)

Instructions

Who may use this form

Any aircraft operator who purchases aviation gasoline on which the full amount of petroleum business tax has been passed through, may use this form. This fuel must have been purchased from a fixed-base operator that is **not** registered as a retail seller of aviation gasoline or from a registered distributor of motor fuel.

If the aircraft operator purchases aviation gasoline from a fixed-base operator that is not registered as a retail seller of aviation gasoline, the fixed-base operator must have delivered the gasoline directly into the fuel tanks of the aircraft. If the aviation gasoline is purchased from a registered distributor of motor fuel, the distributor must have delivered the fuel to the purchaser's bulk storage facility at an airport in New York State. The bulk storage facility must be used solely to fuel the purchaser's aircraft.

Definitions

Aviation gasoline is a special grade of gasoline for use in aviation engines, meeting the specifications set forth in ASTM specification D910 and Military Specification MIL-G-5572.

When to file

An application for refund must be filed for a full monthly period; however, a claimant may include more than one month in a single application. Each monthly period must begin on the first and end on the last day of a calendar month.

Note: If your refund claim will cover a period in which the petroleum business tax aviation gasoline reimbursement rate has changed (see Publication 908, *Fuel Tax Rates*), you must file a separate claim for each period when the rate was different.

Claim for refund of the petroleum business tax must be filed within **three** years from the date of purchase.

General instructions

The aviation gasoline credit/refund/reimbursement rate per gallon is the difference between the full aviation gasoline rate and the rate at which registered retail sellers of aviation gasoline buy the fuel.

In order to expedite the processing of a refund claim, a claimant must furnish the necessary documentation and complete the entire application and schedule. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer generated.

The documentation required is copies of purchase invoices signed by the dealer or monthly statements, showing the name and address of the dealer and purchaser, date of purchase, number of gallons, and the petroleum business tax listed separately.

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

Line instructions

Line 1 — Enter the total number of gallons of aviation gasoline from Schedule A.

Line 2 — Enter the petroleum business tax aviation gasoline credit/refund/reimbursement rate applicable during the time of purchase(s). Refer to Publication 908 for the rate in effect at the time of your purchase(s). (If your filing period will cover more than one reimbursement rate, you must file a separate claim for each different rate period.)

Line 3 — Multiply the number of gallons on line 1 by the aviation gasoline reimbursement rate on line 2; enter the result.

Schedule A

Complete all columns of *Schedule A*. Enter information for all purchases during the filing period (must begin and end with the first and last day of a calendar month; more than one month may be included). Attach invoices or monthly statements for all purchases listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons* column; this total must be carried forward to page one as indicated.