



Claim for Refund of Taxes Paid on Fuel by a Government Entity

Tax Law — Articles 12-A, 13-A, 28, and 29

This claim form may **only** be used for fuel used or consumed by a government entity (see instructions).

For tax period: beginning _____ ending _____		<i>For office use only</i>	
		Total approved	
Employer identification number (EIN)	Telephone number ()	Audited by	Date
Name of government entity		Approved by	Date
Street address		Approved by	Date
City, state, and ZIP code		Approved by	Date

Computation of refund	Column A	Column B		Column C
	Gallons (from schedules)	Tax paid (from schedules)		Totals
1 Motor fuel excise tax paid.....	1	\$		
2 Diesel motor fuel excise tax paid.....	2			
3 Total Article 12-A refund requested (add lines 1 and 2, Column B)	3			
4 Petroleum business tax paid (motor fuel)	4			
5 Petroleum business tax paid (diesel motor fuel).....	5			
6 Total Article 13-A refund requested (add lines 4 and 5, Column B)	6			
7 State and local sales tax (motor fuel)	7			
8 State and local sales tax (diesel motor fuel).....	8			
9 Total state and local sales tax refund requested (add lines 7 and 8, Column B)	9			
10 Total refund requested (add lines 3, 6 and 9, Column C)	10			\$

Certification: I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a Class E felony under Tax Law Article 37, and Penal Law Article 175, punishable by a substantial fine and imprisonment for up to four years. I understand that the Tax Department is authorized to investigate the validity of the statements made or the accuracy of any information entered on this form.

Authorized person's printed name		Official title		
Signature of authorized person				Date
Paid preparer use only	Signature of individual preparing this claim		Firm's name (or yours if self-employed)	
	Address	City	State	ZIP code
		ID number	Date	

**Mail to: NYS TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-0501**

Instructions

Who may use this form

Any government entity who purchases motor fuel or diesel motor fuel on which the motor fuel or diesel motor fuel excise tax, the petroleum business tax, and the state and local sales taxes have been passed through, and who uses the motor fuel for its own use and consumption, may use this form to claim a refund of the above taxes. This generally does not include fuel used or consumed by a contractor. See Publication 765, *Sales and Fuel Excise Tax Information for Properly Appointed Agents of New York Governmental Entities*, for more information.

The term *government entity* means:

- New York State, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada) or political subdivisions;
- The United States of America and any of its agencies and instrumentalities;
- The United Nations or any international organization of which the United States is a member; or
- Any diplomatic mission or diplomatic personnel who are permitted to purchase motor fuel and diesel motor fuel exempt from sales tax.

When to file

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

Claims for refund of the motor fuel or diesel motor fuel excise tax and the petroleum business tax must be filed within **three years** from the date of purchase. Claims for refund of the New York State and local sales tax should be filed within **three years** from the date the tax was payable to the Commissioner of Taxation and Finance.

General instructions

To expedite the processing of a refund claim, a claimant must furnish the necessary substantiation and adhere to the following procedures:

- You must complete the entire claim form, including schedules A and B. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer-generated.
- You must furnish legible copies of monthly statements or purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax, and sales tax) listed separately.
- You must include your telephone number in case we need to contact you concerning your refund.

Additional documentation may be requested by the Tax Department upon review of the refund claim submitted.

Line instructions

Lines 1 and 2 — Enter the number of gallons and applicable excise tax paid from schedules A and B.

Lines 4 and 5 — Enter the number of gallons and applicable petroleum business tax paid from schedules A and B.

Lines 7 and 8 — Enter the number of gallons and applicable state and local sales tax paid from schedules A and B.

Schedules A and B

Complete all columns of schedules A and B. Enter information for those purchases for which a refund is claimed. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons*, *Excise tax paid*, *Petroleum business tax paid* and *Sales tax paid* columns. The totals of these columns must be carried to the front page as indicated.

Private delivery services — If you wish to use a private delivery service instead of the U.S. Postal Service to submit your form, see Publication 55, *Designated Private Delivery Services*, for the list of designated services and requirements for establishing the date of delivery. Send Form FT-504 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
(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

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): 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.