



# Application for Refund/Reimbursement of Taxes Paid on Fuel Sold to Governmental Entities by Registered Distributors

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

# AU-629

(2/96)

Employer identification or social security number	Business telephone number ( )	<b>For Tax Period:</b>	
Legal name		Beginning	Ending
DBA (if different from legal name)		<i>For office use only</i>	
Street address		Total approved	
City, state and ZIP code		Audited by	Date
		Approved by	Date

Computation of Reimbursement	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 <i>(add lines 1 and 2, Column B; enter here and on Form PT-100-B for the same calendar month)</i> .....	3			
4 Petroleum business tax (motor fuel).....	4			
5 Petroleum business tax (diesel motor fuel).....	5			
6 Total Article 13-A refund/reimbursement requested <i>(add lines 4 and 5, Column B; enter here and on Form PT-100-B for the same calendar month)</i> .....	6			
7 Prepaid sales tax (motor fuel).....	7			
8 Prepaid sales tax (diesel motor fuel).....	8			
9 Total prepaid sales tax refund requested <i>(add lines 7 and 8, Column B; enter here and on Form FT-945/1045 for the same calendar month and deduct from the credit claimed)</i> .....	9			
10 Total refund requested <i>(add lines 3, 6 and 9, Column C)</i> .....	10			

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

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

Mail to: **NYS TAX DEPARTMENT, TTTB/FACCTS, PETROLEUM BUSINESS REFUND, BUILDING 8-855, W A HARRIMAN CAMPUS, ALBANY NY 12227**





## Instructions

### Who May Use This Form

Any person who is **registered** with the Department as a Diesel Motor Fuel Distributor and/or a Motor Fuel Distributor, may use this form to claim a refund/reimbursement of the taxes prepaid to their supplier on fuel sold to governmental entities. The refund/reimbursement claimed on this form can only be for the taxes for which you hold a valid license issued by the Department. For example, if you are licensed as a Diesel Motor Fuel Distributor and you are also a wholesaler/retailer of motor fuel and are **not** licensed with the Department as a Motor Fuel Distributor, you may use this form to claim your refund/reimbursement for the taxes prepaid on the diesel motor fuel sold to governmental entities, but you must use Form FT-946 to claim your refund for the taxes paid on motor fuel sold to governmental entities.

### When to File

An application for refund/reimbursement may be filed on a weekly basis. For distributors filing refund/reimbursement applications for periods of less than one month, the period covered by the application must begin and end in the same calendar month.

Claims for refund/reimbursement of the motor fuel or diesel motor fuel excise tax and the petroleum business tax must be filed within **two years** from the date of purchase. Claims for refund of the New York State and local sales tax must be filed within **three years** from the date the tax was due.

### General Instructions

In order to expedite the processing of a refund/reimbursement claim, a claimant must furnish the necessary substantiation and adhere to the following procedures:

- You must complete the entire application and schedules. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer generated;
- You must furnish proof of tax-paid purchases in the form of purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax and prepaid sales tax) listed separately;
- You must furnish proof of tax-free sales in the form of sales invoices issued to the governmental entity;
- Include the telephone number for your business in case we need to contact you concerning your refund/reimbursement. If you prefer that we communicate with your representative (accountant, attorney, etc.), you must include a properly executed power of attorney.

Additional documentation may be requested by the Tax Department upon review of the refund/reimbursement application submitted. After the refund/reimbursement has been paid, the purchase and sales invoices will be returned provided a stamped self-addressed envelope with sufficient postage is sent with this application.

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

### Line Instructions

**Lines 1 and 2** – Enter the number of gallons and applicable excise tax paid from Schedule A and Schedule B.

**Line 3** – Add the tax paid on lines 1 and 2, (Column B) and enter on this line.

**Lines 4 and 5** – Enter the number of gallons and applicable petroleum business tax paid from Schedule A and Schedule B.

**Line 6** – Add the tax paid on lines 4 and 5, (Column B), and enter on this line.

**Lines 7 and 8** – Enter the number of gallons and applicable prepaid sales tax paid from Schedule A and Schedule B.

**Line 9** – Add the tax paid on lines 7 and 8, (Column B) and enter on this line.

**Line 10** – Add lines 3, 6 and 9 and enter the total on this line.

### Schedules A and B

Complete all columns of Schedules A and B. Enter information for those sales for which a refund/reimbursement is claimed. Include your sales of motor fuel on Form PT-101.5 and your sales of diesel motor fuel on Form PT-102.1 or PT-102.2 for the month of sale. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of Gallons Sold Exempt* and *Taxes Prepaid by Seller* columns. The totals of these columns must be carried forward to page 1 as indicated.

Mail to: **NYS TAX DEPARTMENT**

**TTTB/FACCTS**

**PETROLEUM BUSINESS REFUND**

**BUILDING 8-855**

**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 Registration and Data 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.