



Application for Refund of Sales Tax Paid on Automotive Fuels Tax Law — Articles 28 and 29

For office use only
Department of Taxation and Finance
Total
Audited by
Approved by
Date approved

Refund claims without supporting documents cannot be processed and will be returned.

Print or type

This claim is for the period:

From: (month-day-year)

To: (month-day-year)

Federal employer ID no.

Name Telephone number ()

Street address

City County State ZIP code

Name of representative (if any) Telephone number ()

Street address

City County State ZIP code

Check applicable box
Fuel was used:
[] For residential heating
[] By an exempt organization
Enter exempt organization number:
[] By a United States or New York State governmental entity
[] By an omnibus carrier or vessel operator in local transit service
[] By a qualifying Indian (see instructions)
[] In farm production or in a commercial horse boarding operation
[] By a Qualified Empire Zone Enterprise (QEZE)
[] Other:

Refund claimed

Enter total refund claimed (from back)

[] Check this box if you are filing this sales tax refund form together with a refund form for motor/diesel fuel tax or petroleum business tax for the same period and gallonage. Attach invoices or other information as required by all forms and mail all forms in one envelope.

Instructions

Who may use this form

- Purchasers entitled to exemption from sales tax on purchases of fuel used for residential heating (sections 1105-A and 1210 of the Tax Law).
- Purchasers entitled to exemption from sales tax on purchases of fuel used in an exempt manner as described in sections 1115(a) and 1115(c) of the Tax Law (farming, manufacturing, etc.).
- Exempt organizations (section 1116(a) of the Tax Law).
- Omnibus carriers or vessel operators providing local transit service within New York State (section 1119(b) of the Tax Law).
- Indians who are enrolled members of an exempt tribe or nation, and who took delivery of the motor fuel or diesel motor fuel on a qualified reservation for their use.
- Farmers or commercial horse boarding operators (section 1115(a)(6) of the Tax Law).
- Qualified Empire Zone Enterprises (QEZE) who use the fuel in qualifying motor vehicles or who directly and predominantly (at least 50%) use the fuel in empire zones where they have qualified to receive benefits (section 1115(z) of the Tax Law).

Note: This form may not be used to claim a refund of the prepaid sales tax.

Information for claimants

- Complete this application in full, including the Schedule of motor fuel and diesel motor fuel purchases on the back.
- Submit all invoices on which the claim is based. Invoices must be in the name of the claimant and show the amount of tax paid by the claimant. Receipts that do not identify the claimant as the purchaser are not acceptable.

- Attach appropriate documentation:

- If you are claiming an exemption under Tax Law sections 1115(a) or 1115(c) for an exempt use, 1105-A or 1210 for residential heating, or 1115(z) as a Qualified Empire Zone Enterprise (QEZE), attach a statement specifying the exemption claimed and describe in detail the manner in which the motor fuel or diesel motor fuel was used.
- If you are an exempt organization, other than a governmental agency, attach a copy of Form ST-119, Exempt Organization Certificate.
- If you are an omnibus carrier or vessel operator, attach computations of the percentage of your local transit service.

If you are an enrolled Indian who meets all the requirements established by law, you must complete the following statement:

I, _____, hereby certify that I am an enrolled member of the exempt Indian tribe or nation of _____. The motor fuel or diesel motor fuel on which this refund is claimed was delivered to me on the reservation indicated: _____.

When to file

The application for refund must be filed within three years from the date the tax was payable to the Commissioner of Taxation and Finance. The period covered by the claim should be at least one month, beginning with the first day of the month and ending with the last day.

Where to file

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

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 misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Signature Title Date Telephone number ()
Preparer's signature Date Check if self-employed [] Preparer's SSN or PTIN
Firm's name or yours, if self-employed EIN (employer identification number)
Address ZIP code Telephone number ()

Paid preparer's use only

