For office use only

Department of Taxation and Finance

Total





New York State Department of Taxation and Finance

Application for Refund of **Sales Tax Paid on Automotive Fuels**

iax Law — A	rticles 28 and 29			Audited by
Refund claims without s	supporting documents cannot	be processed and v	vill be returned.	Approved by
				— Date approved
Print or type This claim is for the period: From: (month-day-year) Name Street address City	To: (month-day-year) County	Federal emple Telephor ()	oyer ID no. ne number 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
Name of representative (if any) Street address	,	Telephor	ne number	 □ 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
City	County	State	ZIP code	☐ By a Qualified Empire Zone Enterprise (QEZE) ☐ Other:
Check this box if you are filing	g this sales tax refund form toget	her with a refund forr	m for motor/diesel fue	el tax or petroleum business tax for the same period

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 (QEZEs) 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
Paid				Sell-employed	
	Firm's name or yours, if self-employed				EIN (employer identification number)
use only					
,	Address			ZIP code	Telephone number
					()

FT-500 (7/05) (back)

Schedule of motor fuel and diesel motor fuel purchases

invoices to this application. Attach originals or copies of all

A Date of purchase	B Seller's name	C Delivery location: city and county	D Invoice number	Type of product* (from below)	F Number of gallons	G Total sales tax (on invoice)	H Sales tax refund claimed (dollars and cents)
Attach additional s	Attach additional sheets if necessary.				Total amount o	Total amount of refund claimed (enter here and in the box on the front)	
Product type	codes:						

*Product type codes:

- 1 Kerosene
- 2 No. 2 fuel oil
- fuel, No. 2 diesel fuel, and 3 - Diesel fuel (No. 1 diesel enhanced No. 2 fuel oil)
- 4 Kero-jet fuel
 - 5 Unleaded Motor fuel:
- 6 Premium unleaded 7 - Other

Need help?

(for information, forms, and publications) Internet access: www.nystax.gov

Fax-on-demand forms:

1 800 748-3676

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

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 171, 171-a, 287, 308, 497, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(0)(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.

Privacy notification

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 1 800 225-8829. From areas outside the United States and outside Canada, call (518) 485-6800.