

Instructions for Form AU-630, Application for Reimbursement of the Petroleum Business Tax

Who May File Form AU-630

Businesses and consumers that are not registered under Article 12-A or Article 13-A of the Tax Law may use Form AU-630 to apply for reimbursement of the petroleum business tax for motor fuel, diesel motor fuel and residual petroleum product.

Such businesses include:

- (1) Retail filling stations selling:
 - diesel motor fuel, on which the petroleum business tax has been paid, to a purchaser for residential heating (sold in containers of 10 gallons or less). Diesel motor fuel includes diesel fuel, No. 2 fuel oil, kerosene, etc. (complete Schedule A).
 - diesel motor fuel or motor fuel, on which the petroleum business tax has been paid, to New York State, its agencies, instrumentalities or political subdivisions or to the United States, its agencies or instrumentalities (complete Schedule B).
- (2) Wholesalers and jobbers of motor fuel who do not import or manufacture motor fuel but who purchase motor fuel, on which the petroleum business tax has been paid, and
 - sell the motor fuel to New York State, its agencies, instrumentalities or political subdivisions or to the United States, its agencies or instrumentalities, or other exempt entities (complete Schedule B), or
 - export motor fuel from New York State (complete Schedule C).

If you are a wholesaler or jobber as described above, but you are also registered under Article 12-A for diesel motor fuel, you may use Form AU-630 to request reimbursement of petroleum business tax on **motor fuel**. Any credit or refund due you on the petroleum business tax on **diesel motor fuel** must be claimed on your Form PT-100.

- (3) Governmental entities that purchase diesel motor fuel, motor fuel, or residual petroleum product for their own use and consumption (complete Schedule D).
- (4) Organizations exempt under section 1116(a)(4) and section 1116(a)(5) of the Tax Law that purchase unenhanced diesel motor fuel or residual petroleum product for their own use and consumption in a related business activity, provided the unenhanced diesel motor fuel is not consumed on the New York State public highways or delivered by the supplier to a filling station or into a tank equipped to dispense fuel into the fuel tank of a motor vehicle. Such organizations must have been issued an exempt organization certificate (Form ST-119) by the New York State Tax Department (complete Schedule D).
- (5) Consumers who purchase diesel motor fuel, motor fuel, or residual petroleum product, tax included, and who use the fuel in a manner that is not taxable under Article 13-A of the Tax Law (complete Schedule D).

Diesel motor fuel includes kerosene, crude oil, fuel oil, or other middle distillate and also motor fuel suitable for use in the operation of a diesel engine. Diesel motor fuel consists of two subcategories:

- (1) **Enhanced diesel motor fuel** that is:
 - any product specifically designated as:
 - diesel fuel,
 - No. 1 diesel fuel,
 - No. 2 diesel fuel, or

- any like industry designation commonly used to refer to a fuel used in the operation of a diesel motor vehicle engine; or
- the combined or blended product that has resulted from the act of enhancement. (Enhancement is the addition to fuel oil or other middle distillate of kerosene or any other substance, such as a cetane improver, that improves or enhances the diesel motor fuel's performance in the operation of a diesel engine. Enhancement does not include the addition of a substance to No. 2 fuel if the resulting product is invoiced and sold in good faith as No. 2 fuel oil.)

- (2) **Unenhanced diesel motor fuel** that is all diesel motor fuel that is not enhanced diesel motor fuel. It includes No. 2 fuel oil, kero-jet fuel, kerosene, marine gas oil, water-white kerosene (k-1), certain waste oils, etc.

Motor fuel includes:

- gasoline (or any product commonly known or sold as gasoline or a blend of gasoline); and
- benzol or other fuels (except diesel motor fuel) that are suitable for use in a motor vehicle engine.

Residual petroleum product is the topped crude of refinery operations that includes products commonly designated by the petroleum industry as "No. 5 fuel oil," "No. 6 fuel oil," and "bunker C." It also includes the special grade of diesel product designated "No. 4 diesel fuel," that is not suitable as a fuel in the operation of a motor vehicle engine. Residual petroleum product may also include intermediate fuel oil (IFO), marine diesel, bunker oil, and many waste oils.

An application for reimbursement must include all reimbursements claimed for the period beginning on the first and ending on the last day of the calendar month, but you may include two or more complete months in a single application. However, separate schedules must be filed if the rates for a month are different. **You must file your application within two years after the date of the purchase.**

To claim reimbursement, you must produce the documentary proof, satisfactory to the Commissioner of Taxation and Finance, showing that your supplier passed the tax through to you, and, if you sell to customers, that the tax was not passed through to your customers:

Documentation required:

- purchase invoices signed by your supplier showing the supplier's name and address, your name and address, the date of purchase (month, day and year), number of gallons and type of fuel purchased, and that the tax was included in the purchase price; or
- for purchases of motor fuel, a properly completed Form FT-935, *Certification of Prepayment of Sales Tax and Payment of the Motor Fuel Tax and Petroleum Business Tax*, or, for purchases of diesel motor fuel, a properly completed Form FT-1000, *Certification of Prepayment of Sales Tax and Payment of the Diesel Motor Fuel Tax and the Petroleum Business Tax*.

For sales of fuel to customers, you must also produce:

- copies of your sales invoices showing that the tax was not passed through to your customers.

General Instructions

Enter your federal identification number (or if not applicable, social security number), your telephone number, the legal name of the business, the DBA (if different from the legal name), and the business address.

Part I - Basis for Reimbursement

Check one or more boxes to indicate the basis for the reimbursement and, if applicable, check the box(es) to indicate the type of fuel. Then complete the corresponding schedule in detail.

Schedule A — For sales of diesel motor fuel for residential heating.

Schedule B — For sales of motor fuel or diesel motor fuel to New York State, its agencies, instrumentalities or political subdivisions, or to the United States, its agencies or instrumentalities.

Schedule C — For sales of motor fuel that was delivered (exported) outside of New York State.

Schedule D — For claims based on your use of the fuel that is exempt under the Tax Law.

All schedules should list each transaction, indicating the date of sale or purchase, the purchaser's or seller's name and address, federal/state contract or approval number and the number of gallons sold. Attach additional sheets, if necessary. Remember to attach the documentary proof previously explained.

Part II - Computation of Reimbursement

Line Instructions

Diesel Motor Fuel Section

- Line 1** - Enter the total number of gallons from Schedule A, column d.
- Line 2** - Enter the total number of gallons from Schedule B, column d.
- Line 3** - Enter the total number of gallons from Schedule D, column d.
- Line 4** - Add lines 1, 2, and 3.
- Line 5** - Enter the rate per gallon of petroleum business tax that you paid on the **diesel motor fuel** to your supplier. If you paid *more than one rate* of petroleum business tax on the diesel motor fuel, enter "various" on line 5, show the result of your computation on line 6 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, *Fuel Tax Rates*.
- Line 6** - Multiply the total number of gallons on line 4 by the tax rate on line 5. This is the amount of petroleum business tax on diesel motor fuel to be reimbursed.

Motor Fuel Section

- Line 7** - Enter the total number of gallons from Schedule B, column e.
- Line 8** - Enter the total number of gallons from Schedule C, column d.
- Line 9** - Enter the total number of gallons from Schedule D, column e.
- Line 10** - Add lines 7, 8, and 9.
- Line 11** - Enter the rate per gallon of petroleum business tax that you paid on the **motor fuel** to your supplier. If you paid more than one rate of petroleum business tax on the motor fuel, enter "various" on line 11, show the result of your computation on line 12 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, *Fuel Tax Rates*.
- Line 12** - Multiply the total number of gallons on line 10 by the tax rate on line 11. This is the amount of petroleum business tax on motor fuel to be reimbursed.

Residual Petroleum Product Section

- Line 13** - Enter the total number of gallons from Schedule D, column f.
- Line 14** - Enter the rate per gallon of petroleum business tax that you paid on the **residual petroleum product** to your supplier. If you paid more than one rate of petroleum business tax on the residual petroleum product, enter "various" on line 14, show the result of your computation on line 15 from a separate schedule, and attach the schedule to this form. Petroleum business tax rates are listed in Publication 908, *Fuel Tax Rates*.
- Line 15** - Multiply the total number of gallons on line 13 by the tax rate on line 14. This is the amount of petroleum business tax on residual petroleum product to be reimbursed.

Total Reimbursement Section

- Line 16** - Add lines 6, 12, and 15. This is the total amount of reimbursement requested.

Certification - This application for reimbursement **must be signed and dated** by the owner (if an individual); a partner (if partnership); or (if a corporation) by the president, treasurer, chief accounting officer or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business. Attach the appropriate Power of Attorney form, if applicable.

Mail your completed application and supporting documents to:
NYS Department of Taxation and Finance, Fuel Tax Refund Unit,
PO Box 5501, Albany NY 12205.

Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* below for information on ordering forms and publication.) If you use **any** private delivery service, address your return to: **NYS Tax Department, TTB/FACCTS - Fuels Unit, Bldg 8 - 855, Albany NY 12227.**

Privacy Notification

Our authority to require and maintain personal information, including social security numbers, is found in subdivisions First and Fourteenth of section 171, sections 282-a, 283, 283-a, 283-b, 286, 286-a, 286-b, 287, 289-c, 302, 308 and 315 of the Tax Law, as well as in Subchapter F of the Miscellaneous Tax Regulations.

We will use this information to administer the state motor fuel, diesel motor fuel and petroleum business taxes under Articles 12-A and 13-A of the Tax Law and for any other purpose authorized by law.

Your failure to provide the required information may result in civil or criminal penalties, or both, under Articles 12-A, 13-A and 37 of the Tax Law.

This information will be maintained by: NYS Tax Department, Director, Data Management Services Bureau, Building 8 Room 905, W A Harriman Campus Albany NY 12227, Telephone (from New York State only), 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 643-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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 the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.