

**Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations****FT-1010**
(9/11)Mark an **X** in the box if you filed Form FT-945/1045, *Report of Sales Tax Prepayment On Motor Fuel/Diesel Motor Fuel*, for the period covered by this application. ☐**Note:** Refund claims without supporting documents cannot be processed and will be returned.

Print or type (see instructions)

Name of claimant		Telephone number ()	Certificate of Authority number	For office use only Department of Taxation and Finance Total Audited by Approved by Date approved Office of the State Comptroller Audited by Date approved Check number
Address (number and street)		Diesel motor fuel tax registration number (if any)		
City	State	ZIP code	Period covered by claim	
Name of representative (if any)		Telephone number ()	From: (mm/dd/yyyy)	
Address (number and street)		To: (mm/dd/yyyy)		
City	State	ZIP code		
Type of business				

Section 1 — Summary of sales (attach additional sheets if necessary; see instructions)

Column A Type of fuel (see instructions)	Column B Number of gallons sold	Column C Prepaid sales tax per gallon	Column D Refund claimed (Column B × Column C)	Column E Sales invoice number	Column F Name of customer	Column G Basis for exemption (see instructions)

Total refund claimed (add Column D amounts) → \$**Section 2 — Summary of purchases** (attach additional sheets if necessary; see instructions)

Column A Type of fuel (see instructions)	Column B Number of gallons purchased	Column C Prepaid sales tax per gallon	Column D Name of supplier	Column E Supplier's invoice number	Column F Invoice date (mm/dd/yy)

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund of prepaid sales tax, pursuant to New York State Tax Law; and certify that the above statements, and any documents provided to substantiate the refund claimed, are true, complete and correct and that no material information has been omitted; and certify that all of the tax for which this claim is filed has been paid and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or if the claim for refund is made by a person required to collect tax, that no amount claimed has previously been subject to a credit or refund; and make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and a possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person		Telephone number ()	Date

Any person who attempts by use of this form to evade the tax on motor fuel is liable for penalties as provided by New York State Sales Tax Law and Regulations.

Instructions

Who may use this form

This application for refund may be used by sellers of diesel motor fuel, other than retail service stations, to claim a refund of prepaid sales tax on diesel motor fuel that was paid by or passed through to them.

Refunds of prepaid sales tax may be claimed when diesel motor fuel was sold and no sales tax was charged because the customer was not required to pay certain sales taxes due to a statutory exemption or exclusion.

This application may not be used to claim a refund of sales tax paid on motor fuel (gasoline) or highway diesel motor fuel purchased from a retail service station, or the prepaid tax paid by a retail service station. Instead, use Form FT-1007, *Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations*.

When to file

Applications for refund must be filed within three years from the date the tax was payable to: **Commissioner of Taxation and Finance**. Claims should be filed for periods of at least one full month, whenever possible.

Substantiation

Copies of invoices for all sales for which a refund is claimed must be attached to this application. An invoice for an exempt customer must show that customer as the purchaser and payer of record.

In addition to invoices for all sales and purchases listed, you must submit copies of the documents given to you by the purchasers which established their eligibility for exemption.

Failure to submit the required documentation may result in the return of your application and a delay in the processing of your refund.

Column instructions

Section 1 — Summary of sales

Include on this application only those sales on which no prepaid sales tax was charged or passed through.

Column A — Enter the appropriate code from Publication 902, *Product Codes for Fuels*, for the type of fuel sold.

Column D — Multiply the amount in *Column B* by the amount in *Column C* and enter the result in *Column D*.

Column F — If you purchased diesel motor fuel that you exported to another state for sale in that state, list your name as the customer.

Column G — Enter the reason for exemption given by the purchaser. Select the appropriate code from the following:

- A** — an airline purchasing kero-jet fuel for use in its airplanes
- F** — a farmer purchasing diesel fuel for use exclusively in farming
- G** — a purchase by a governmental entity (New York State or the United States government)
- H** — non-highway diesel motor fuel purchased for use exclusively in residential heating
- M** — a manufacturer or processor purchasing non-highway diesel fuel for exclusive use in production
- X** — fuel sold for export outside New York State
- O** — other (explain)

Section 2 — Summary of purchases

You must list and submit copies of invoices for purchases of tax-paid diesel motor fuel in quantities equal to or greater than

that for which this refund is claimed. You may not claim a refund of prepaid sales tax on diesel motor fuel still held in inventory.

Column A — Enter the appropriate code from Publication 902 for the type of fuel purchased.

Where to file

Mail the completed refund application and all required documentation to: **NEW YORK STATE TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205**

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms to the appropriate address listed in Publication 55.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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, call the information center.

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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.