



Motor/Diesel Motor Fuel Tax Refund Application

Motor fuel tax (gasoline) Diesel motor fuel tax Both

Do not use for refund claims of sales and use tax or petroleum business tax.

Read instructions on Form FT-946/1046-I carefully.

Name of claimant		Telephone number ()	
Street address		City	State
Social security number		NYS identification number	Federal employer identification number (FEIN)

For office use only	
Line 9 gallons	_____ x \$.064 = \$ _____
Line 10 gallons	_____ x \$.08 = \$ _____
Total refunds \$ _____	
Audited by: _____	Date: _____
Approved by: _____	Date: _____
Approved by: _____	Date: _____

Refund claimed

Enter total refund claimed (from line 13 on back) \$

Basis for refund

Mark an **X** in this box if you are filing multiple claims for refunds of motor/diesel motor fuel tax, sales tax, or petroleum business tax for the same period and gallonage. You must file this form and the appropriate sales tax refund claim form and/or petroleum business tax refund claim form together. Attach invoices or other substantiation as required by all forms and mail all forms in **one** envelope.

Mark an **X** in the box under section A, B, C, or D that indicates your type of operation and enter any other requested information.

A Nontaxable use (off highway)

- 1 Farmer - number of acres under cultivation _____
- 2 Industrial type _____
- 3 Contractor - job location _____
- 4 Vehicles on rails or tracks
- 5 Commercial boats
- 6 Aircraft
- 7 Refrigerator (reefer) unit
- 8 Other (explain) _____

C Nontaxable sales

- 12 To New York State and its municipalities
- 13 To the United States and any of its agencies or instrumentalities
- 14 To airlines (kero-jet fuel)
- 15 For heating purposes (diesel motor fuel)
- 16 To exempt hospitals (motor fuel)
- 17 For immediate export (motor fuel)
- 18 Sales of E85 to filling stations on or after September 1, 2006

B Refund assignment

- 9 Sales to nonairline aircraft operators (kero-jet fuel)
- 10 Used by snowmobile club members (motor fuel)
- 11 Other (explain) _____

D Specific organizations entitled to reimbursement

- 19 Voluntary ambulance service
- 20 Volunteer rescue squad
- 21 Volunteer fire company/department
- 22 Nonpublic school operator
- 23 Exempt hospital (number _____)
- 24 New York State and its municipalities
- 25 United States and any of its agencies or instrumentalities
- 26 Indian tribe or nation
- 27 Member of exempt Indian tribe or nation – I hereby certify that I, _____, am an enrolled member of the exempt Indian tribe or nation of _____, and that the fuel for which this refund is claimed was delivered to me on the _____ reservation.

For the motor vehicles or equipment you own, indicate how many of each type that uses **motor fuel (MF)** or **diesel motor fuel (DMF)**. If you do not own any of the following types of equipment, enter **N/A** in the box where indicated. If the fuel was used in a commercial motor boat, airplane, snowmobile, or all-terrain vehicle (ATV), list the type of fuel and registration number(s), if applicable, where indicated. Attach additional sheets if necessary.

On-road vehicles	MF	DMF	Off-road equipment	MF	DMF	Commercial motor boat, airplane, snowmobile, or ATV registration number
Automobiles			Motor boats			
Trucks			Airplanes			
Tractors			Snowmobiles/ATV			
Other _____			Pumps/Other			Indicate the types of other machinery.

Enter separately in Columns A or B the number of gallons of motor fuel/diesel motor fuel purchased and consumed in New York State on which the excise tax was paid.		Column A Motor fuel	Column B Diesel motor fuel
1	Enter the beginning physical inventory (<i>bulk storage only - others enter "0"</i>) (If no ending inventory was shown on the preceding claim, no beginning inventory should be shown on this claim. Beginning inventory should not include purchases made more than three years prior to date of filing a claim.)	1	
2	Enter the purchases for this filing period (<i>do not include purchases over three years old</i>)	2	
3	Gallons available (<i>add lines 1 and 2</i>)	3	
4	Enter the ending physical inventory (<i>bulk storage only - others enter "0"</i>)	4	
5	Total gallons used (<i>subtract line 4 from line 3</i>)	5	
6	Enter the number of taxable gallons used during this filing period (<i>explain use and type of fuel</i>)	6	
7	Nontaxable gallons (<i>subtract line 6 from line 5</i>)	7	
8	Total amount of nontaxable gallons (<i>add the amounts on line 7, Columns A and B</i>)	8	
9	Enter the gallons of B20 included in line 8 that were purchased on or after September 1, 2006	9	
10	Gallons of fuel other than B20 (<i>subtract line 9 from line 8</i>)	10	
11	Refund claimed on B20 (<i>multiply line 9 by \$0.064</i>)	11	
12	Refund claimed on all other fuel (<i>multiply line 10 by \$0.08</i>)	12	
13	Total refund claimed (<i>add lines 11 and 12</i>)	13	\$

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

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

Mail refund application form to:

**NYS TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-5501**

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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



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



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

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



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 1 800 972-1233.