



Fuel Use Tax Refund for B20 Fuel

International Fuel Tax Agreement (IFTA)

Type or print in ink

Employer identification number (EIN)	Suffix (if any)	Social security number (SSN; if no EIN)	Suffix (if any)
Name of carrier			
Street address			
City	State	ZIP code	IFTA base jurisdiction

Attach a copy of the applicable IFTA tax return and a copy of the invoices for purchases of B20 in the other jurisdiction.

Computation of refund (see instructions; attach additional sheets if necessary)

1 Enter the abbreviation for the jurisdiction where B20 was purchased (attach a copy of the receipts and tax return(s))	1.				
2 Enter the quarter ending date (mm/dd/yyyy)	2.				
3 Gallons of B20 purchased in jurisdiction on line 1 (per attached invoices).....	3.				
4 Taxable Gallons of diesel consumed in the jurisdiction on line 1 (from your IFTA tax return)	4.				
5 Gallons available for consumption in other jurisdictions (subtract line 4 from line 3)	5.				
6 Taxable Gallons of diesel consumed in New York (from your IFTA tax return)	6.				
7 Total Taxable Gallons of diesel consumed in all IFTA jurisdictions (from your IFTA tax return)	7.				
8 Taxable Gallons of diesel consumed in jurisdiction on line 1 (from your IFTA tax return)	8.				
9 Total Taxable Gallons of diesel consumed in all IFTA jurisdictions except jurisdiction on line 1 (subtract line 8 from line 7)	9.				
10 New York ratio of taxable gallons (divide line 6 by line 9; round to four decimal places).....	10.				
11 Gallons allocated to New York (multiply line 10 by line 5; round to nearest gallon)	11.				
12 Net Taxable Gallons for New York (from your IFTA tax return).....	12.				
13 Enter the lesser of line 11 or line 12 (if less than 0, enter 0)	13.				
14 New York diesel rate for the quarterly period....	14.				
15 B20 rate difference (see instructions).....	15.				
16 Refund amount (multiply line 13 by line 15)	16.				
17 Total refund (add line 16 columns).....	17.				

Certification: I, the claimant, or an officer or authorized representative of the claimant, do hereby make application for refund of the fuel use tax. I certify that this refund claim and any attachments are to the best of my knowledge and belief, true, correct, and complete, and that no refund of any part of this claim has been claimed from another jurisdiction. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$5,000.

Signature of authorized person		Title		County		Date	
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)			EIN or SSN	
	Address		City	State	ZIP code	Telephone number ()	Date

Instructions

General information

Use this form only if you have an International Fuel Tax Agreement (IFTA) license.

You may use this form to apply for a refund of fuel use tax for purchases of B20 in other jurisdictions that are consumed in New York. For purchases of B20 within New York on or after September 1, 2006, you may be required to adjust your *Tax-paid gallons* on your IFTA report for New York. See TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, for additional information.

Attach a copy of the IFTA tax return(s) for each applicable quarterly period and a copy of the sales invoices or, preferably, monthly statements of B20 purchased in jurisdictions for which you are claiming a refund.

You must keep the original invoices for a minimum of four years.

Definitions

B20 means a mixture consisting by volume of 20% biodiesel, and the remainder of which is diesel motor fuel.

Biodiesel means a diesel motor fuel substitute produced from nonpetroleum renewable resources that meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act (42 U.S.C. 7545), and that meets the American Society for Testing and Materials D6751-02a Standard Specification for Biodiesel Fuel (B100) Blend Stock for Distillate Fuels.

When and where to file

Your claim for refund must be filed within 49 months following the end of the reporting period for which you are claiming a refund.

Mail to: **NYS TAX DEPARTMENT**
TTTB/FACCTS
W A HARRIMAN CAMPUS
ALBANY NY 12227

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return 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?* below 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 return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Line instructions

Computation of refund

We presume that B20 is consumed in the jurisdiction where the B20 was purchased. If you purchased B20 in a greater amount than the total gallons of diesel fuel used in that jurisdiction during any quarter, the excess amount of B20 purchased is presumed to be used in other jurisdictions and must be prorated to each jurisdiction.

Line 2 — Enter the quarter ending date (mm/dd/yyyy). Each quarter must be determined and reported separately.

Line 3 — Enter the number of B20 gallons purchased in the jurisdiction on line 1. Attach a copy of the invoices to this refund application.

Line 4 — Enter the number of gallons of diesel fuel consumed in the jurisdiction on line 1 as shown on your IFTA tax return. Attach a copy of the IFTA tax return(s) to this refund application. If line 4 exceeds line 3, you are not eligible for a refund.

Line 14 — Enter the New York diesel rate for the quarterly period for which you are requesting a refund. You may obtain this rate from the IFTA, Inc. Web site at www.iftach.org.

Line 15 — For the quarter July 1, 2006, through September 30, 2006, enter 0.0234; for all other quarters, enter 20% (0.2) of line 14.

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

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.