



Application for Refund of the New York State Diesel Motor Fuel Tax by an Omnibus Carrier

Tax Law — Article 12-A, Section 289-c

This form is used by persons or firms operating as omnibus carriers including omnibuses operated under contract with a New York State School District under the Education Law.

Do not write in this space
Audited and approved for payment

Print or type	Name of claimant		Business telephone number	
	Address (number and street)		City	State ZIP code
	Records kept at (if different from address above)			
	Federal employer identification number (EIN)	Social security number	NYS sales tax ID number	

Department of Taxation and Finance

Line 16 gallons _____ x \$.01 = \$ _____

Line 17 gallons _____ x \$.064 = \$ _____

Line 18 gallons _____ x \$.08 = \$ _____

Total refunds \$ _____

Audited by: _____ Date: _____

Approved by: _____ Date: _____

Approved by: _____ Date: _____

You must complete all lines and the schedules on page 2.

- 1a Total number of buses operated using diesel motor fuel: _____
- 1b Do your buses have New York State motor vehicle license plates? Yes No
- 2 Do you have a New York State Department of Transportation *Certificate of Convenience and Necessity*? If Yes, enter the number _____ Yes No
- 3 Do you have a United States Department of Transportation *Certificate of Convenience and Necessity*? If Yes, enter the number _____ Yes No
- 4 Do you operate pursuant to a contract franchise or consent with the city of New York or one of its agencies? Yes No
- 5 If you answered Yes to any of the above, are you engaged in local transit service (see definition on page 2)? Yes No
- 6 Enter average weekly mileage on local transit service routes: _____
- 7 Enter average weekly mileage under contract with school districts in New York State: _____
- 8 Enter all other average weekly mileage: _____

Do not use this block

Inventory and purchases (New York State locations only)

Period covered — From: _____ to: _____	Number of gallons purchased with the diesel motor fuel tax included
9 Beginning physical inventory (gallons)	9
10 Bulk purchases (from Schedule A on page 2)	10
11 Purchases at filling stations (from Schedule B on page 2)	11
12 Total (add lines 9, 10, and 11)	12
13 Closing physical inventory	13
14 Total gallons available for use (subtract line 13 from line 12)	14

Use (number of gallons)

15 Gallons of B20 purchased, that were used in your buses in New York State (from gallons shown on line 14) for purposes other than local transit service	15
16 Gallons other than the gallons on line 15 used in your buses in New York State (from gallons shown on line 14) for purposes other than local transit service (enter here and in the gallons box on line 22)	16
17 Gallons of B20 purchased, that were used in your buses in New York State (from gallons shown on line 14) for local transit service only (enter here and in the gallons box on line 23) Explain: _____	17
18 Gallons other than the gallons on line 17 used in your buses in New York State (from gallons shown on line 14) for local transit service only (enter here and in the gallons box on line 24) Explain: _____	18
19 Gallons taken out of state in fuel tanks of buses and consumed out of state	19
20 Gallons disposed of in any manner other than lines 15, 16, 17, 18, and 19	20
21 Total gallons accounted for (add lines 15 through 20; must agree with line 14)	21

Calculation of refund

22 Amount of refund for other than local transit service _____ gallons (from line 16) x \$.01 =	22	\$
23 Amount of refund for local transit service _____ gallons (from line 17) x \$.064 =	23	\$
24 Amount of refund for local transit service _____ gallons (from line 18) x \$.08 =	24	\$
25 Total refund claimed (add lines 22, 23, and 24)	25	\$

Read this certification before signing. Presenting a fraudulent claim is a crime under New York State Tax Law section 1812 and Penal Law section 210.45 punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation.

I hereby certify that the above claim is just, true, and correct, that no part thereof has been paid, except as stated therein, and that the balance therein stated is actually due and owing.

Signature of claimant	State whether you are an owner or member of firm; or if you are an officer, give title of office.	Date
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Instructions

Use this form to claim a refund of diesel motor fuel tax paid on purchases of diesel motor fuel.

If you are filing multiple claims for refunds of diesel motor fuel tax, sales tax, or petroleum business tax for the same period and gallonage, 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.

To qualify for a refund on this form you must be one of the following:

- U.S. Department of Transportation Certificated Operator;
- New York State Department of Transportation Certificated Operator;
- District School Contractor; **or**
- Carrier operating pursuant to a contract, franchise, or consent with New York City or any agency thereof.

To claimants for refunds of New York State diesel motor fuel tax of **one cent** per gallon as provided by New York State Law, Article 12-A, section 289-c, effective January 1, 1996:

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

Biodiesel is either *qualified biodiesel* or *unqualified biodiesel*.

Qualified biodiesel is 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 USC 7545) and that meets the ASTM International active standard D6751 for biodiesel fuel.

Unqualified biodiesel is a diesel motor fuel substitute produced from nonpetroleum renewable resources that does not meet the ASTM International active standard D6751 for biodiesel fuel.

An *omnibus carrier* is every person engaged in operating an omnibus line subject to the supervision of the state Department of Transportation under the Transportation Law, including every person operating omnibuses used for the transportation of school children under a contract made pursuant to the provisions of the Education Law.

An omnibus *in local transit service* is an omnibus that carries passengers between two points in this state and that either:

- (a) regularly picks up or discharges the passengers at their convenience or at bus stops on the street or highways, as distinguished from buildings or facilities used for bus terminals or stations; or
- (b) picks up and discharges passengers at bus terminals or stations that are 75 miles or less apart when measured along the route traveled by the bus.

An omnibus carrier who operates in local transit service pursuant to a *Certificate of Convenience and Necessity* issued by the U.S. or New York State Department of Transportation, or pursuant to a contract, franchise, or consent of New York City or one of its agencies, may claim a refund of tax paid on the diesel fuel consumed in this state by an omnibus engaged in local transit service. No refund is allowable under this provision for charter or other contract operations with any party other than New York City.

Any omnibus carrier that qualifies as being engaged in local transit service as defined in paragraph (a) above must keep a daily record of its operations in the form of a vehicular trip record for each bus, listing

vehicular number, gallons of diesel motor fuel consumed, and the monthly total of gallons consumed. A carrier claiming a credit or refund under paragraph (b) above must keep a daily record of its operations in the form of a vehicular trip record for each bus, including the following information:

1. vehicular number;
2. date of each trip;
3. origin and destination of each trip;
4. points between origin and destination;
5. total miles traveled;
6. refund miles claimed;
7. gallons of diesel motor fuel consumed; **and**
8. refund claimed.

Items 6, 7, and 8 must be totaled at the end of each month for each bus.

Claims for refund must cover a complete calendar month. **No refund will be made by the department for purchases made more than three years before the date of filing the claim.**

Sales invoices, delivery tickets, or monthly statements showing name and address of dealer, name and address of claimant, date of purchase (month, day, and year), number of gallons purchased, and the fact that the tax was included in the purchase price **are required**. After the claim has been paid, the evidence of purchase will be returned if a self-addressed stamped envelope is forwarded to this office.

A claim for refund or reimbursement of tax paid on diesel motor fuel should be based on records (including the original records of all purchases of diesel motor fuel by the claimant and **a record of the manner in which all diesel motor fuel was used**). These records must be kept for three years and be produced at any time for audit by the Tax Department.

Need help?

 Visit our Web site at **www.tax.ny.gov**
(for information, forms, and online services)

 **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

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.

Schedule A — Bulk purchases (New York State locations only)					Schedule B — Purchases at filling stations (New York State locations only)						
Date of purchase			Purchased from	Mark an X if B20	Total gallons purchased	Date of purchase			Purchased from	Mark an X if B20	Total gallons purchased
Month	Day	Year				Month	Day	Year			
Total bulk purchases (enter here and on line 10)					Total purchases at filling stations (enter here and on line 11)						