



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		Filing period: Beginning _____ Ending _____		Audited by _____	
Street address _____		Telephone number _____		Approved by _____ Date _____	
City _____ State _____ ZIP code _____		Employer identification number _____		Approved by _____ Date _____	
Social security number _____		NYS identification number _____		Date _____	

For office use only	
Number of gallons.	\$ _____
	× .08
Total	\$ _____

Basis for Refund

Check 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. Attach invoices or other substantiation as required by all forms and mail all forms in one envelope.

A Nontaxable use (off highway)

- 1 Farmer
Number of acres under cultivation _____
- 2 Industrial type _____
- 3 Contractor
Location of job _____
- 4 Vehicles on rails or tracks
- 5 Commercial boats
- 6 Aircraft
- 7 Other business
engaged in _____
Location _____

C Nontaxable sales

- 9 To New York State and its municipalities
- 10 To the United States and any of its agencies or instrumentalities
- *11 To airlines (kero-jet fuel)
- *12 For heating purposes
- **13 To exempt hospitals
- **14 For immediate export

D Specific organizations entitled to reimbursement

- 15 Voluntary ambulance service
- 16 Volunteer rescue squad
- 17 Volunteer fire company/department
- 18 Nonpublic school operator
- 19 Exempt hospital (# _____)
- 20 New York State and its municipalities
- 21 United States and any of its agencies or instrumentalities
- 22 Indian tribe or nation
- 23 Member of exempt Indian tribe or nation (see below)

B Refund assignment

- *8 Sales to nonairline aircraft operators

* diesel motor fuel only

** motor fuel only

To be completed by members of exempt Indian tribes or nations only.

I hereby certify that I, _____ am an enrolled member of the exempt Indian tribe or nation of _____ and that the motor/diesel motor 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 an airplane or commercial motor boat, list the type of fuel and registration number(s) where indicated. Attach additional sheets if necessary.

On road vehicles	MF	DMF	Off road equipment	MF	DMF	Motor boat and airplane registration number
Automobiles			Motor boats			
Trucks			Airplanes			
Tractors			Pumps			Indicate the types of other machinery
Other _____			Other machinery			

Enter separately in Columns A or B the number of gallons of **motor/diesel motor fuel** purchased and consumed in New York State on which the excise tax was paid.

	Motor Fuel Column A	Diesel Motor Fuel Column B
1 Enter the beginning physical inventory (bulk storage only - others enter "0") (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 two years prior to date of filing a claim.)	1	
2 Enter the purchases for this filing period (do not include purchases over 2 years old)	2	
3 Gallons available (add lines 1 and 2)	3	
4 Enter the ending physical inventory (bulk storage only - others enter "0")	4	
5 Total gallons used (subtract line 4 from line 3)	5	
6 Enter the number of taxable gallons used during this filing period (explain below)	6	
7 Nontaxable gallons (subtract line 6 from line 5)	7	
8 Total amount of nontaxable gallons (add the amounts on line 7 columns A and B)	8	
9 Motor/diesel motor fuel excise tax rate	9	× .08
10 Total refund claimed (multiply line 8 by line 9)	10	\$ _____

Explain how the gallonage reported on line 6 was used (indicate fuel type). _____

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 _____		EIN or social security number _____		Telephone number (_____) _____	
	Firm's name (or yours, if self-employed) _____						Power of attorney attached?	
	Address _____				ZIP code _____		<input type="checkbox"/> Yes <input type="checkbox"/> No	