



Oneida Indian Nation Department of Taxation

Credit Card Issuer Claim for Tax Refund for Gasoline and Diesel Fuel Purchases by Exempt Entities

OFT-505

This claim form may **only** be used by a credit card issuer (*see instructions*).

Legal Name		Month/Year
Address (number and street)		Federal Employer Identification Number (FEIN)
City	State	Zip
Contact Person		Telephone Number
<input type="checkbox"/> Check here if new address	E-MAIL ADDRESS	

TAX REFUND CALCULATION	(a) Gasoline	(b) Diesel
1. Total gallons billed to exempt entities (round to whole gallons) (Must equal total from column E and/or I on Schedule A)	gallons	gallons
2. Excise Tax Paid (Must equal amount from column F and/or J on Schedule A)	\$	\$
3. Petroleum business tax paid (Must equal amount from column G and/or K on Schedule A)	\$	\$
4. Oneida Indian Nation Sales Tax Paid (Must equal amount from column H and L on Schedule A)	\$	\$
5. Total Refund Request (add lines 2, 3 and 4)	\$	\$
6. Total Refund Requested for Gasoline and Undyed Diesel Fuel (add totals from lines 5 (a) and (b))		\$

Certification: I, the claimant named above, or partner, officer, or other authorized representative of such applicant, do hereby: make application for refund 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 further certify:

- that the fuel was purchased by a qualified exempt entity for its own use or consumption, and that the applicant did not charge or otherwise receive any fuel taxes from the qualified exempt entity, and no fuel taxes will be charged to the qualified entity by the applicant;
- that the qualified exempt entity has duly authorized the applicant to make application for refund in connection with fuel purchased by such entity with a credit card issued by the applicant;
- 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; and
- that no amount claimed has previously been subject to a credit or refund.

Willfully providing false or fraudulent information with this document with the intent to evade tax constitutes a violation of Oneida Indian Nation Tax Law and Regulations; and I understand that the Department of Taxation is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Signature: _____ Date: _____

Title or Position: _____

Instructions

OFT-505 Credit Card Issuer Claim for Tax Refund for Gasoline and Diesel Fuel Purchases by Exempt Entities

WHO MAY FILE. A credit card issuer who bills a qualified exempt entity without Oneida Indian Nation sales, motor fuel or diesel fuel excise, and petroleum business taxes (fuel taxes) paid on purchases of motor fuel and diesel motor fuel sold to a qualified exempt entity and paid for with the issuer's credit card at a fixed retail pump available to the public located on Oneida Indian Nation land.

QUALIFIED EXEMPT ENTITIES. A qualified exempt entity is (i) the Oneida Indian Nation or any of its instrumentalities; (ii) New York State, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada), or political subdivisions; (iii) the United States of America and any of its agencies and instrumentalities; (iv) the United Nations or any international organization of which the United States is a member; or (v) any diplomatic mission or diplomatic personnel who are permitted by the Office of Foreign Missions to purchase motor fuel and diesel motor fuel exempt from sales tax. A notice of full or partial denial of the refund claim will be issued if the Oneida Indian Nation Department of Taxation determines that the fuel purchased by the exempt entity(ies) was not purchased for the exempt entity(ies)' own use or consumption, or, when otherwise necessary for the proper enforcement of the tax law. The credit card issuer has the right to dispute the notice of denial, by following the steps outlined in the notice.

WHEN TO FILE. The refund claim should be filed for full monthly periods with a separate refund claim for each month. Each period should begin on the first and end on the last day of a calendar month and cannot include any purchases for any other period. File Form OFT-505 after the end of each month but within three years from the date of purchase.

WHERE TO FILE. The claim must be filed with the Oneida Indian Nation Department of Taxation, 2037 Dream Catcher Plaza, Oneida, New York 13421.

DOCUMENTATION REQUIRED. A completed Schedule A must accompany the filing of the OFT-505, which must include the date of credit card purchases made by the qualified exempt entity, qualified exempt entity name, name of vendor and location, invoice number, the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax and the total Oneida Indian Nation excise tax, business petroleum tax and sales tax paid by the credit card issuer. Additional documentation may be requested by the Oneida Indian Nation Department of Taxation upon review of the refund claim submitted. Interest will not apply to these refunds.

TAX REFUND CALCULATION. Complete all columns of Schedule A. Enter information for those purchases for which a refund is claimed. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the Number of gallons, excise tax paid, petroleum business tax paid, and sales tax paid columns. The totals of these columns must be carried to the front page as indicated below.

Line 1. Enter the total number of gasoline and/or undyed diesel fuel gallons billed to the qualified exempt entity from Schedule A into 1(a) and 1(b) respectively.

Line 2. Enter the Oneida Indian Nation excise tax paid by the credit card issuer on gasoline and/or undyed diesel fuel gallons from Schedule A into 2(a) and 2(b) respectively.

Line 3. Enter the Oneida Indian Nation petroleum business tax paid by the credit card issuer on gasoline and/or undyed diesel fuel gallons from Schedule A into 3(a) and 3(b) respectively.

Line 4. Enter the Oneida Indian Nation sales tax paid by the credit card issuer on gasoline and/or undyed diesel fuel gallons from Schedule A into 4(a) and 4(b) respectively.

Enter the total amount of the refunds requested into lines 5 and 6.

PENALTIES. An inaccurate petition or false claim for a refund may result in additional tax, plus penalties and interest due to the Oneida Indian Nation Department of Taxation.

Schedule A - Motor Fuel Purchases

(Attach additional sheets if necessary.)

(A) Date of Credit Card Purchase	(B) Exempt Entity Name	(C) Vendor Name and Location	(D) Invoice Number	(E) (Gasoline) No. Gallons Billed	(F) (Gasoline) Total Excise Tax Paid	(G) (Gasoline) Business Petroleum Tax Paid	(H) (Gasoline) Sales Tax Paid	(I) (Diesel) No. Gallons Billed	(J) (Diesel) Total Excise Tax Paid	(K) (Diesel) Business Petroleum Tax Paid	(L) (Diesel) Sales Tax Paid
Total gallons purchased (enter totals on line 1(a) and/or 1(b)).....											
Total excise tax paid/refund claimed (enter totals on line 2(a) and/or 2(b)).....					\$				\$		
Total petroleum business tax paid/refund claimed (enter totals on line 3(a) and/or 3(b)).....						\$				\$	
Total Oneida Indian Nation sales tax paid/refund claimed (enter totals on line 4(a) and/or 4(b)).....							\$				\$