



FT-959
(11/12)

New York State Department of Taxation and Finance

**Special Fuel Tax Return for
Unregistered Distributors**
(Hurricane Sandy Recovery Period)
Tax Law — Articles 12-A, 13-A, and 28

For office use only

For the month of **November, 2012**

Legal name		EIN or SSN	
DBA (doing business as) name		Business telephone number ()	
Business address (number and street)			
City		State	ZIP code

Attach your check or money order payable to: **Commissioner of Taxation and Finance.**
Enter the amount of your remittance here (from line 3 below)

		A	B	C
		Motor fuel	Diesel motor fuel	Totals
1	Gallons sold or used in New York State (enter in both columns A and B)	1		
2	Tax rate.....	2	0.406	0.388
3	Tax (multiply line 1 by the rate on line 2; enter total in column C)	3		

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I file these returns with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Instructions

General information

As part of the recovery and relief efforts related to Hurricane Sandy, Governor Cuomo issued Executive Order No. 54 suspending the registration, licensing, certification, manifest, and record-keeping requirements for distributors and transporters for the period November 1 through November 30, 2012. Fuel dealers are required to pass through the applicable taxes to their customers. These include the excise tax (Article 12-A), petroleum business tax (Article 13-A), and the prepaid sales tax (Article 28). See Important Notice N-12-13, *Suspension of Tax Provisions for Fuel Distributors and Transporters in Response to Hurricane Sandy.*

Who must file

Fuel dealers who bring fuel into New York State (NYS) and are not currently registered with the NYS Tax Department as distributors of motor fuel or diesel motor fuel must file this special return to remit the applicable taxes for each gallon of fuel sold or used in NYS.

When to file

Form FT-959 is due on December 20, 2012, and covers the filing period for the month of November 2012.

Taxpayer information section

Enter your legal name, federal employer identification number (EIN) (or, if not applicable, your social security number (SSN)), DBA name (if different from legal name), business telephone number and business address.

Fee for payments returned by banks — The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the return payment.

Where to file

Mail completed return and remittance to: **NYS TAX DEPARTMENT
PO BOX 1833
ALBANY NY 12201-1833**

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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?* 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 form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms to the appropriate address listed in Publication 55.

Third-party designee

If you want to authorize another person (third-party designee) to discuss this tax return with the NYS Tax Department, mark an **X** in the Yes box in the *Third-party designee* area of your return. Also **print** the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). You cannot change the PIN. If you do not want to authorize another person, mark an **X** in the *No* box.

If you mark the Yes box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

Certification

The return must be signed and dated by the owner (if an individual); a partner (if a partnership); or by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation (if a corporation). The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the return on behalf of the business.

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.

Need help?



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



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