



Instructions for Form FT-945/1045

Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel

General Instructions

Who must file this report

1. Motor fuel distributors registered under Article 12-A of the Tax Law, wholesalers, jobbers and others who sell motor fuel not exclusively at retail service stations.
2. Diesel motor fuel* distributors registered under Article 12-A of the Tax Law, other than retailers of heating oil only. Vendors registered as distributors of kero-jet fuel only must file this report monthly even if they did not import any fuel during the period covered by this report.

Filing requirements

Form FT-945/1045 must be filed in addition to any other sales tax return that may be required. The amount of tax paid with this report must **not** be included on any other return or schedule.

This report is due within 20 days from the end of the month covered by the report.

Failure to file this report, filing a false report or failure to pay the tax due, if any, may subject you to criminal or civil penalties or both under the New York State Tax Law. The minimum penalty for failure to file on time is \$50, even if no tax is due.

If the report you are submitting does not have a preaddressed label, please complete the name and address portion, including your sales tax identification number.

Enter the exact legal name of the business. For a corporation, use the name as it appears on the *Certificate of Incorporation*; for an unincorporated business, use the name in which the business owns property or acquires debt; for a partnership, use the partnership name. A sole proprietor must use the name of the individual owner.

Enter the trade name, doing-business-as name, or assumed name if different from the legal name. For a corporation, use the name that appears on the trade name certificate filed with the New York State Department of State. For an unincorporated business, use the name filed with the county clerk's office pursuant to section 130 of the General Business Law.

Enter the address of your actual business location, not the mailing address. Include your business telephone number and the number at which you can be reached during the day, if different.

Change of business information

If there have been any changes in your business name, identification number, mailing address, business address, telephone number, or owner/officer/responsible person information, complete Form DTF-95.1, *Change of Business Information for Employers/Vendors*, found in the instructions for the quarterly or part-quarterly sales tax return, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State call (518) 438-1073.

Specific Instructions

Registered distributors of motor fuel or diesel motor fuel are not required to report inventory on this form; therefore they must complete only **Parts I and II**. Motor fuel wholesalers, jobbers, etc. must complete **Parts III and IV**, and attach the required supplemental information.

Part I — Computation of sales tax prepayment on motor fuel

Only motor fuel distributors registered under Article 12-A must report the sales tax required to be prepaid on motor fuel. No other person can acquire motor fuel without the required sales tax prepayment included in the purchase price.

* Diesel motor fuel is kerosene, crude oil, fuel oil and other middle distillate and motor fuel suitable for use in the operation of a diesel engine. It does not include that special grade of diesel product not suitable as a fuel used in the operation of a motor vehicle engine specifically designated No. 4 diesel fuel or No. 5 or No. 6 oil. (See Notice N-89-63 for further definition of No. 4 diesel fuel.)

To compute the sales tax due on motor fuel in each region, add the number of gallons of leaded, unleaded and premium motor fuel subject to tax. Multiply the total by the sales tax prepayment per gallon shown for that region on Form FT-945/1045.

Note: The sales tax prepayment per gallon indicated in Column (c) is the appropriate regional average retail sales price multiplied by the regional rate, rounded to the nearest one-tenth of a cent. (See Publication 790, *Chart for Prepayment of Sales Tax on Motor Fuel*.)

Lines 1, 2 and 3 — Use these lines to report the number of gallons of motor fuel subject to prepayment of sales tax at 7%. This includes:

- all fuel imported, caused to be imported, compounded or produced in Region 1, which consists of New York City (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, Richmond (Staten Island)) and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester;
- any motor fuel considered to have been withdrawn from the inventory of tax-free motor fuel acquired before June 1, 1985 (see N-85-26); **and**
- if your registration under Article 12-A is canceled during the month, any inventory of tax-free motor fuel acquired before June 1, 1985, on hand as of the date of cancellation.

Note: The inventory of tax-free motor fuel withdrawn must be determined for each type of fuel. When the closing inventory of any one type of fuel in any month drops below the level of the closing inventory in the previous month, the balance in tax-free inventory for that type of fuel must be reduced by the difference between the two amounts. The amount of tax-free inventory of that particular type of fuel removed through these adjustments must then be included on the appropriate line in Column (b) as "gallons subject to tax."

Line 4 — Enter the total of the amounts reported in Column (b), lines 1, 2 and 3, and multiply the total by the sales tax prepayment per gallon for Region 1.

Lines 5, 6 and 7 — Use these lines to report the number of gallons of motor fuel subject to prepayment of sales tax at 6%. This includes:

- all fuel imported, caused to be imported, compounded, or produced in Region 2, which consists of all counties in New York State not in Region 1;
- any motor fuel considered to have been withdrawn from the inventory of tax-free motor fuel acquired before June 1, 1985 (see N-85-26); **and**
- if your registration under Article 12-A is canceled during the month, any inventory of tax-free motor fuel acquired before June 1, 1985, on hand as of the date of cancellation.

Note: The inventory of tax-free motor fuel withdrawn must be determined for each type of fuel. When the closing inventory of any one type of fuel in any month drops below the level of the closing inventory in the previous month, the balance in tax-free inventory for that type of fuel must be reduced by the difference between the two amounts. The amount of tax-free inventory of that particular type of fuel removed through these adjustments must then be included on the appropriate line in Column (b) as "gallons subject to tax."

Line 8 — Enter the total of the amount reported in Column (b), lines 5, 6 and 7, and multiply the total by the sales tax prepayment per gallon for Region 2.

Line 9 — Add lines 4 and 8. This is the gross prepayment of sales tax due on motor fuel.

Line 10 — Enter the amount of sales tax prepayments on motor fuel sold to exempt purchasers or motor fuel taken out of inventory and delivered out of state by you, either to your own facility or to your customers.

This amount may include:

- the prepayment computed on line 9 for such fuel,
- sales tax prepaid to your supplier of such fuel purchased in this or a prior period, or
- sales tax prepaid directly to the Tax Department for a prior period.

Line 11 — Enter the amount of the sales tax prepayment (see instructions for line 10 regarding amount of prepayments) on motor fuel lost due to evaporation or other causes, including casualty losses.

Casualty losses — An adjustment to the number of gallons of motor fuel subject to prepaid sales tax will be allowed for any motor fuel lost or destroyed due to an accident (such as a fire) which occurs while the motor fuel is being held or transported for sale other than at retail.

A detailed report of the casualty loss and a request to take a credit for the tax paid on product lost must be submitted to the Transaction and Transfer Tax Bureau within 24 hours of the occurrence. The adjustment is reportable on the FT-945/1045 covering the month in which the loss occurs.

Send your request to:

NYS Tax Department
Transaction and Transfer Tax Bureau
855 Central Avenue
Aibany NY 12206

You must attach substantiation for all credits reported on line 11.

Line 12 — Enter the total of the amounts reported on lines 10 and 11.

Line 13 — Net sales tax prepayment due on motor fuel.

Subtract line 12 from line 9 and enter the result. If the amount on line 12 is greater than the amount on line 9, enter the result in parentheses and see instruction for line 21 under note.

Part II Computation of sales tax prepayment on diesel motor fuel

To compute the sales tax due on diesel motor fuel in each region, multiply the number of gallons of diesel motor fuel subject to tax by the sales tax prepayment per gallon shown for that region on Form FT-945/1045.

Note: The sales tax prepayment per gallon indicated in Column (b) is the appropriate regional average retail sales price multiplied by the regional rate, rounded to the nearest one-tenth of a cent. (See Publication 787, *Chart for Prepayment of Sales Tax on Diesel Motor Fuel*).

Line 14 — Use this line to report the number of gallons of diesel motor fuel subject to prepayment of sales tax at 7%. These are the sales in Region 1, which consists of New York City (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, Richmond (Staten Island)) and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Line 15 — Use this line to report the number of gallons of diesel motor fuel subject to prepayment of sales tax at 6%. These are the sales in Region 2, which consists of all counties in New York State not in Region 1.

Transactions subject to the prepayment to be reported on lines 14 and 15 include:

- the first sale of enhanced diesel motor fuel** to a distributor or retailer of heating oil only
- the sale of previously untaxed diesel motor fuel whether enhanced or unenhanced, when delivered to a filling station or into a repository equipped with a hose or apparatus for dispensing fuel into the tank of a motor vehicle
- the delivery of previously untaxed diesel motor fuel, whether enhanced or unenhanced, to your own filling station.

The requirement to prepay sales tax on diesel motor fuel does not apply to the delivery of water-white kerosene at a filling station or other retail vendor if the vendor sells the water-white kerosene exclusively for heating purposes in containers of no more than 20 gallons.

Do not include any prepaid tax passed through to you by your supplier. Report only the prepayment of sales tax that you are responsible for paying directly to the Tax Department.

Line 16 — Add lines 14 and 15. This is the gross prepayment of sales tax due on diesel motor fuel.

Line 17 - Enter the amount of sales tax prepaid to your supplier but which was not passed through on your sale of that fuel because your sale was:

- exempt from both the prepaid tax and the tax at retail (e.g., sales to government agencies or for use in farming); or

** Enhanced diesel product includes diesel fuel, No. 1 diesel fuel, and enhanced No. 2 fuel oil (the blended product that results from the mixing of No. 2 fuel oil with kerosene or cetane improver to make it more suitable to operate in a motor vehicle diesel engine).

— subject to the tax at retail only (e.g., sales of fuel used for heating) but excluding sales made through a retail filling station where the appropriate credit must be claimed on Schedule FR (Form ST-100.10) page 2, line B; or

— taken out of inventory and delivered out of state by you either to your own facility or to your customer.

Line 18 — Enter the amount of the sales tax prepaid to your supplier on diesel motor fuel lost due to casualty losses.

Casualty losses — An adjustment to the number of gallons of diesel motor fuel subject to prepaid sales tax will be allowed for any diesel motor fuel lost or destroyed due to an accident (such as a fire) which occurs while the diesel motor fuel is being held or transported for sale other than at retail.

A detailed report of the casualty loss and a request to take a credit for the tax paid on product lost must be submitted to the Transaction and Transfer Tax Bureau within 24 hours of the occurrence. The adjustment is reportable on the Form FT-945/1045 covering the month in which the loss occurs.

Send your request to Transaction and Transfer Tax Bureau FACCTS at the address listed in Part I, under *Casualty losses*.

You must attach substantiation for all credits reported on line 18.

Line 19 — Enter the total of the amounts reported on lines 17 and 18.

Line 20 — Subtract line 19 from line 16 and enter the result. This is the net sales tax prepayment due on diesel motor fuel. If the amount on line 19 is greater than the amount on line 16, enter the result in parentheses and see instructions for line 21 under note.

Line 21 — Total sales tax prepayment due (motor fuel and diesel motor fuel). Add lines 13 and 20. This is the total sales tax prepayment due on motor fuel and diesel motor fuel.

Note: If the amount on line 13 or 20 is a credit amount, you may offset the credit due on either line by the amount of tax due on the other. Enter the difference on line 21. If the sales tax prepayment due is not sufficient to offset the entire credit due you must apply for a refund of the excess credit by filing the appropriate refund application.

Line 22 — This line is to be used only by vendors enrolled in the Promptax program.

Enter on this line the Promptax payment made during the month covered by this return and attach your Monthly Schedule FT (FT-945/1045-A).

Line 23 Balance Due — Subtract line 22 from line 21. Send this amount with your return and any required attachments to the applicable address listed on the back of Form FT-945/1045.

Part III — Inventory reconciliation

Filers required to complete this part must report only motor fuel held in New York State for sale other than at retail service stations. Motor fuel held in New York State for sale at retail service stations must be reported on Form FT-943, *Quarterly Inventory Report by Retail Service Stations and Fixed Base Operators*.

Line 24 — Indicate the number of gallons of motor fuel on hand at the beginning of the month. The current month's opening inventory should be the same as the previous month's closing inventory; attach an explanation if these figures do not correspond.

Line 25 — Enter the total number of gallons of motor fuel purchased in New York State during the month.

Line 26 — Report any gain or loss to inventory due to expansion, evaporation, etc. Attach an explanation for all gains, losses and credits claimed on this line. If the net adjustment on line 26 is a loss, write (L) in parentheses after the amount reported.

Line 27 — Add or subtract line 26 to or from line 25 to determine the net adjustments to inventory.

Line 29 — Enter the total number of gallons:

- sold (both taxable and nontaxable), including exchanges, consignment and commission sales,
- used,
- transferred out of New York State by you during the month, or
- placed in inventory at a retail service station owned or operated by you.

Line 30 — Subtract line 29 from line 28. This is your closing inventory for the month; it should also be your opening inventory for next month.

Part IV — Supplemental information

All sellers of motor fuel **other than** distributors registered under Article 12-A of the Tax Law **must** attach a supplemental schedule to this return providing information about motor fuel purchased during the month.

The following information **must** be provided on the supplemental schedule:

1. Your name, address and sales tax vendor identification number as they appear on the label on your Form FT-945/1045.
2. Each supplier's name, complete address, and sales tax and motor fuel tax registration numbers. This information should be as it appears on the Form FT-935, *Certification of Prepayment of Sales Tax and Payment of Motor Fuel Tax and the Petroleum Business Tax*, or other document given to you certifying that these taxes have been paid.
3. Amounts of fuel purchased, by type (leaded, unleaded or premium).

The following format should be used:

Name and Identification Number of Supplier	Address of Supplier	Type of Fuel	Total Gallons Purchased
..... (Name) (Sales Tax & Motor Fuel Tax Numbers) (Street) (City, State, ZIP)		
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SAMPLE

If You Need Help...

Phone
For forms or publications call toll free (from New York State only)
 1 800 462-8100.
 From areas outside New York State, call (518) 438-1073.
For information call toll free (from New York State only)
 1 800 CALL TAX (1 800 225-5829).
 From areas outside New York State, call (518) 438-8581.

Write
If you wish to write, address your letter to:
 NYS Tax Department
 Taxpayer Assistance Bureau
 W A Harriman Campus
 Albany NY 12227

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.