New York State Department of Taxation and Finance

Instructions for Form FT-945/1045

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

FT-945/1045-I
(12/11)

Note: The prepaid sales tax rates on motor fuel and diesel motor fuel are fixed at 14¾ cents per gallon in Region 1 and 14 cents per gallon in Region 2 and are no longer adjusted annually. See TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*, Publication 787, *Chart for Prepayment of Sales Tax on Diesel Motor Fuel*, and Publication 790, *Chart for Prepayment of Sales Tax on Motor Fuel*, for more information.

Important reminder to file all pages of your sales tax return: Please include all pages of all the forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

General instructions

Who must file this report

- Motor fuel distributors registered under Tax Law Article 12-A, wholesalers, jobbers, and others who sell motor fuel not exclusively at retail service stations.
- Diesel motor fuel distributors registered under Tax Law Article 12-A, other than a distributor who is a retailer of non-highway diesel motor fuel only. A vendor who is registered as a distributor of kero-jet fuel only must file this report monthly even if the vendor did not import any fuel during the period covered by this report.

Diesel motor fuel is No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, crude oil, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type, Diesel motor fuel does not include any product specifically designated No. 4 diesel fuel.

Non-highway diesel motor fuel is any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

Highway diesel motor fuel is any diesel motor fuel which is not non-highway diesel motor fuel.

Dyed diesel motor fuel is diesel motor fuel which has been dyed in accordance with and for the purpose of complying with 26 USC 4082(a).

Filing requirements

You must file Form FT-945/1045 in addition to any other sales tax return required. **Do not** include the amount of tax paid with this report on any other return or schedule.

This report is due within 20 days from the end of the month covered by the report. Reports delivered by courier, messenger, or similar services must reach the Tax Department **on or before** the due date to be timely filed. Reports that meet the following conditions will be considered filed on time, even if received **after** the due date. When the due date falls on a Saturday, Sunday, or legal holiday, you are permitted to file on the next business day.

United States mail

The **United States Postal Service (USPS)** postmark date must be on or before the due date of the report.

Privately metered mail

- The metered date must be on or before the due date;
- the report must be delivered to the **USPS** on or before the due date; and
- the report must be received by the time the same class of mail sent from the same place is ordinarily received when delivered by the **USPS**.

If using a private delivery service, please see Publication 55, *Designated Private Delivery Services*, for special rules.

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.

Has your address or business information changed?

If you need to update your mailing address, you can now do so online. Visit our Web site and look for the change my address option for further instructions; otherwise, call the Sales Tax Information Center (see *Need help?* on page 4) or enter your correct address on Form FT-945/1045. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts,* to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update.* You can get these forms from our Web site, by fax or by phone. See *Need help?* on page 4.

Specific instructions

Complete the identification number, name, and address boxes on page 1 of the return. If you are filing single pages (e.g., printed from the Web site), please also enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on page 1 of any schedules you may be required to file, and if filing single pages, also enter your sales tax identification number at the top of each page where space is provided.

Making numerical entries

Write your numbers like this:

Include your business telephone number and the number at which you can be reached during the day, if different.

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 (DBA) name, or assumed name if different from the legal name. For an unincorporated business, use the name filed with the county clerk's office under section 130 of the General Business Law.

Enter your mailing address.

Registered distributors of motor fuel or diesel motor fuel are not required to report inventory on this form; therefore, they must complete only Parts 1 and 2. Motor fuel wholesalers, jobbers, etc., must complete Parts 3 and 4, and attach the required supplemental information.

Note: The vendor collection credit does not apply to the prepaid sales tax on motor fuel or diesel motor fuel reported on Form FT-945/1045.

Part 1 – 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.

To compute the sales tax due on motor fuel in each region, add the number of gallons of regular, mid-grade, 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.

Once you or your supplier reports the prepaid sales tax in one region, do not adjust the prepayment (on the fuel or on this report) for any subsequent sale in the other region. If prepaid sales tax has been imposed initially in Region 1, for example, that is the prepaid tax that **must be** passed through, even if the fuel is later sold in Region 2.

Lines 1, 2, and 3 — Report the number of gallons of motor fuel in Region 1 subject to prepayment of sales tax. This includes all fuel imported, caused to be imported, compounded, or produced in the city of New York (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)), and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Line 4 — Add lines 1, 2, and 3, column B, and multiply the total by the sales tax prepayment per gallon indicated in column C for Region 1. Enter the result in column D.

Lines 5, 6, and 7 — Report the number of gallons of motor fuel in Region 2 subject to prepayment of sales tax. 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.

Line 8 — Add lines 5, 6, and 7, column B, and multiply the total by the sales tax prepayment per gallon indicated in column C, for Region 2. Enter the result in column D.

Line 10a — 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 the fuel;
- sales tax prepaid to your supplier of the fuel purchased in this or a prior period; or
- sales tax prepaid directly to the Tax Department for a prior period.

Line 10b — Enter the amount of refunds of prepaid sales tax on motor fuel you requested on Form AU-629, *Application for Refund/Reimbursement of Taxes Paid on Fuel Sold to Governmental Entities by Registered Distributors*, for this month. This figure should be the **total** of **all** refunds you claimed on Form AU-629 that cover the month reported on this return.

Line 10c — Subtract the amount on line 10b from the amount on line 10a. This is your net credit for sales to exempt purchasers or out-of-state deliveries.

Line 11 — Enter the amount of the sales tax prepayment (see instructions for line 10a regarding amount of prepayments) on motor fuel lost due to shrinkage, evaporation, and handling (not to exceed 2% of the fuel stored), or casualty losses.

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

You must submit a detailed report of the casualty loss, and a request to take a credit for the tax paid on product lost, to the address below 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:

NYS TAX DEPARTMENT
TDAB FACCTS
W A HARRIMAN CAMPUS
ALBANY NY 12227

You must attach substantiation for all credits claimed on line 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, precede the result with a minus sign (-) and see *Note* under the instruction for line 20.

Part 2 – 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.

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

- The first sale of highway diesel motor fuel to a distributor.
- The sale of previously untaxed diesel motor fuel, whether highway or non-highway, 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 highway or non-highway, 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. The kerosene must

be dyed and meet the appropriate standards for K-1 kerosene.

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.

Once the prepaid sales tax has been reported and paid in one region, whether by you or your supplier, do not adjust the prepayment (on the fuel or on this report) for any subsequent sale in the other region. If prepaid sales tax has been imposed initially in Region 1, that is the prepayment that **must** be passed through, even if the fuel is later sold in Region 2.

Line 14 — Report in column A the number of gallons of diesel motor fuel in Region 1 subject to prepayment of sales tax. These are the sales in New York City (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)), and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. Multiply the amount in column A by the sales tax prepayment in column B and enter the result in column C.

Line 15 — Report in column A the number of gallons of diesel motor fuel in Region 2 subject to prepayment of sales tax. These are the sales in all counties in New York State not in Region 1. Multiply the amount in column A by the sales tax prepayment in column B and enter the result in column C.

Line 17a — Enter the amount of sales tax prepaid to your supplier that 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 (for example, sales to government agencies or for use in farming);
- subject to the tax at retail only (for example, 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, ST-810.10, or ST-101.10); or
- taken out of inventory and delivered out of state by you either to your own facility or to your customer.

Line 17b — Enter the amount of refunds of prepaid sales tax on diesel motor fuel you requested on Form AU-629 for this month. This figure should be the **total** of **all** refunds you claimed on Form AU-629 that cover the month reported on this return.

Line 17c — Subtract the amount on line 17b from the amount on line 17a. This is your net credit for sales to exempt purchasers or out-of-state deliveries.

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 is allowed for any diesel motor fuel lost or destroyed due to an accident (such as a fire) that occurs while the diesel motor fuel is being held or transported for sale other than at retail.

You must submit a detailed report of the casualty loss and a request to take a credit for the tax paid on product lost to the address below 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:

NYS TAX DEPARTMENT
TDAB FACCTS
W A HARRIMAN CAMPUS
ALBANY NY 12227

You must attach substantiation for all credits claimed on line 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, precede the result with a minus sign (-) and see *Note* below.

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 — Only vendors enrolled in the PrompTax program may use this line — Enter on this line the PrompTax payment made during the month covered by this return and attach your Form FT-945/1045-A, *Monthly Schedule FT*.

Line 23 — Balance due — Subtract line 22 from line 21. Send this amount with your return and any required attachments to the applicable address (see *Where to file*).

Part 3 — Inventory reconciliation

Filers required to complete this part (see *Specific Instructions* on page 1) must report only motor fuel held in New York State **for sale other than at retail service stations**. You must report motor fuel held in New York State for sale at retail service stations 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 lines 25 and 26 to determine the net adjustments to inventory. If the adjustment on line 26 is a loss, subtract line 26 from line 25.

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 4 – Supplemental information

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

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

1. Your legal name, address, and sales tax vendor identification number as it appears on the *Certificate of Authority*.
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 Taxes Paid on Motor Fuel (Prepayment of Sales Tax and Payment of the 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 (regular, mid-grade, and premium).

The following format should be used:

(Your name, address, and sales tax vendor identification number)

Name and identification numbers of supplier	Address of supplier	Type of fuel	Total gallons purchased
(Name) (Sales tax and motor fuel tax numbers)	(Street) (City, state, ZIP)		

SAMPLE

Signature

If you are a sole proprietor, you must sign the return and print your title, telephone number, and date.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her title, telephone number, and date.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also print his, her, or the firm's name, sign the return, and provide the requested preparer information. Also see *Paid preparer identification numbers* below.

Paid preparer identification numbers

New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site. See *Need help?* below.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at *www.irs.gov.*)

Where to file

Make the check or money order payable to ***New York State Sales Tax***. Write on the check or money order your sales tax vendor identification number, ***FT-945/1045***, and the filing period shown on the front of this return.

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.

All vendors, including those enrolled in the **PrompTax Program**, mail your completed return and payment to:

NYS SALES TAX PROCESSING
PO BOX 15176
ALBANY NY 12212-5176

Need help?

Visit our Web site at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Sales Tax Information Center: (518) 485-2889

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.