



# Promptax – Prepaid Sales Tax on Motor Fuel and Diesel Motor Fuel Request for Hardship Exemption

			Date
Taxpayer ID number		Taxpayer name	
Taxpayer address		City	State ZIP code
Primary contact name	Primary contact telephone number ( )	Fax number ( )	

The hardship exemption provides relief for vendors who have experienced a significant decrease in recent tax liability. You must submit a separate exemption form for each applicable tax type.

You must complete this worksheet in its entirety and meet the stated criteria to qualify. Read the instructions on page 2 of this form before completing it.

	Tax amount	Period (mm/yy – mm/yy)
<b>a</b> Total prepaid sales tax on motor and diesel fuel – most recent six-month period .....	<b>a</b>	-
<b>b</b> Total prepaid sales tax on motor and diesel fuel – same six-month period as line a, prior year .....	<b>b</b>	-
<b>c Calculation</b> (divide line a by line b) .....	<b>c</b>	
<b>d</b> Total prepaid sales tax on motor and diesel fuel for six-month period immediately preceding most recent six-month period from line a .....	<b>d</b>	-
<b>e</b> Calculation (multiply line c by line d) .....	<b>e</b>	
<b>f Total of lines</b> (add line a and line e) .....	<b>f</b>	

Mark an **X** in the box next to each exemption criterion that is a correct statement based on the calculations above:

Line c amount is less than 50% (0.5)

Line f is less than \$2.5 million

If you marked both boxes, you may qualify for hardship exemption. We will review your application for accuracy.

You will receive notification granting or denying exemption status within 14 days after we receive your request. If we grant a hardship exemption, we will release you from participating in the Promptax program for the remaining sales tax year ending May 31 and for the next sales tax year ending May 31.

**Certification:** I certify that the information shown on this form is to the best of my knowledge and belief true, correct, and complete.

Authorized signature	Date
Name of signatory	

## Instructions

We select vendors for mandatory participation in the PromptTax program based on historical tax liability. The hardship exemption takes into account a significant decrease in tax liability from the historical selection period to a more current period.

You may qualify for hardship exemption if:

1. The tax liability for the most recent six-month period is less than 50% (0.5) of the tax liability for the same six-month period of the prior year; **and**
2. The tax liability for the most recent six-month period **plus** the tax liability for the six-month period preceding the most recent six-month period multiplied by the percentage calculated in 1. above is less than \$2.5 million.

If you believe you qualify for the exemption based on the criteria described above, you may submit this form.

To determine the prepaid sales tax amount for each six-month period, include both the tax liability shown on the applicable Form FT-945/1045, *Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel Return*, (line 21, *Total prepaid tax due on motor fuel and diesel motor fuel*) filed and any subsequent audit adjustments.

**Vendor information** – Enter your taxpayer identification number as shown on your *Notification of Required Participation*, regarding PromptTax for prepaid sales tax on motor fuel and diesel motor fuel, along with the business name and address.

**Primary contact information** – Enter the name, telephone number, and fax number of your primary contact as designated in your enrollment information.

The following is a step-by-step instruction for completing this form using fictitious figures from the XYZ Corporation.

Period	Motor fuel tax amount
1/16 - 6/16	\$1,500,000
7/15 - 12/15	3,000,000
1/15 - 6/15	5,700,000

**Line a** Enter the total prepaid sales tax on motor and diesel motor fuel from the most recent six-month period and the beginning and ending month/year for that period.

**Example:** For the period 1/16 through 6/16, the figure is **\$1,500,000**.

**Line b** Enter the total prepaid sales tax on motor and diesel motor fuel for the same six-month period as in line a for the prior year and the beginning and ending month/year for that period.

**Example:** For the period 1/15 through 6/15, the figure is **\$5,700,000**.

**Line c** Enter the amount derived by **dividing line a by line b**. This amount must be less than 50% (0.5) in order to satisfy the first of two statutory hardship exemption criteria, and it must be calculated to **three** decimal places.

**Example:** The line a figure of **\$1,500,000** is divided by the line b figure of **\$5,700,000**, which equals **.263**.

**Line d** Enter the total prepaid sales tax on motor and diesel motor fuel for the six-month period immediately preceding the most recent six-month period from line a and the beginning and ending month/year for the period.

**Example:** For the period 7/15 through 12/15, the figure is **\$3,000,000**.

**Line e** Multiply line c by line d and enter the result.

**Example:**  $.263 \times \$3,000,000$  equals **\$789,000**.

**Line f** Add **line a and line e**. This total must be less than \$2.5 million in order to satisfy the second statutory hardship exemption criterion.

**Example:** The total of line a and line e is **\$2,289,000**.

Mark an **X** in the box next to each exemption criterion that has been met. XYZ Corporation has met both hardship exemption criteria.

### Certification section

This form must be signed and dated by an individual authorized to act on behalf of the vendor. The fact that an individual's name is signed on the certification will be evidence that the individual is authorized to sign and certify this information.

**Note:** If you are a required participant in the PromptTax program for more than one tax, exemption from participation in the program for one tax type **does not** release you from mandatory participation in the program for any other tax for which you may qualify. You must demonstrate hardship for each individual tax by submitting the applicable exemption form.

Mail the completed form to:

**NYS TAX DEPARTMENT  
PROMPTAX – PREPAID SALES (FUEL) TAX  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0865**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and online services)



**Telephone assistance**

**PromptTax Customer Service Center:**

(518) 457-2332