

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-82(15)M
Motor Fuel Tax
Diesel Motor Fuel Tax
Highway Use Tax
February 14, 1983

Subject: Automotive Fuel Carriers
Delivery Ticket, Invoice or Manifest Information

Section 413.1 of the Motor Fuel Tax Regulations, Section 423.1 of the Diesel Motor Fuel Tax Regulations, and Section 483.7 of the Truck Mileage Tax and Fuel Use Tax Regulations 21 contain the items required to be listed on delivery tickets, invoices or manifests carried in motor vehicles transporting automotive fuel upon the highways of the state of New York. To insure uniform interpretations of these regulatory requirements, they are listed below together with clarifying explanations:

| ITEM | EXPLANATION |
|------------------------------|--|
| 1. Source of Supply | The name and address of the distributor, oil company or other person(s) who owns the fuel and, if different, the terminal address of the bulk storage facility at which the fuel is dispensed for delivery purposes. |
| 2. Supplier's Name & Address | The name and address of the distributor, oil company, broker, or other person(s) who actually made the sale of the fuel dispensed for delivery purposes. If the name and address of the source of supply is the same as the-supplier's, it should be restated. If not the same, the name |

| ITEM | EXPLANATION |
|---------------------------------|--|
| | <p>and address of the person taking title to the products must be shown: i.e., broker's name and address must be shown even though that person or persons did not take physical possession of the product.</p> |
| 3. Date of Sale | <p>The actual date of the dispensing of the fuel for delivery purposes.</p> |
| 4. Purchaser's Name & Address | <p>The name and address of the filling station, bulk user, or other person(s) who purchased the fuel from the supplier and, if different, the address to which the product is to be delivered. In instances where the purchase is made in tank load quantities for delivery to multiple purchasers and/or locations, separate delivery tickets, invoices, or manifests must be prepared.</p> |
| 5. Transporter's Name & Address | <p>The name and address of the person(s) (common, contract, or private carrier, etc.) transporting the fuel as agent for the supplier or purchaser. If the supplier or purchaser uses his own vehicle to transport the fuel, his name and address must be stated on the delivery ticket, invoice, or manifest.</p> |

| ITEM | EXPLANATION |
|---|--|
| 6. Purchase Information | |
| (1) number of gallons ordered and the number of gallons delivered | The actual number of gallons ordered and, upon completion of the delivery, the actual number of gallons delivered. |
| (2) type of product | The actual type of fuel delivered, such as unleaded, leaded, or premium gasoline, diesel motor fuel, #2 heating oil, propane, etc. |

The following are examples which illustrate the correct manner of completing a delivery ticket, invoice, or manifest.

EXAMPLE # 1

On June 6, 1982 "A" Company purchased 8500 gallons of unleaded gasoline from "B" Oil Company. "A" Company sent its own tank wagon to "B" Oil Company's bulk storage tank to pick up the fuel which was delivered to "A" Company's bulk storage tank.

Delivery ticket, invoice or manifest information

Source of supply

Name and address of "B" Oil Company including "B"s terminal address of the bulk storage tank from which the gasoline was dispensed into "A" Company's tank wagon.

Supplier's name and address

"B" Oil Company (address)

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June 6, 1982

Purchaser's name and address

"A" Company (address)

Transporter's name and address

"A" Company (address)

Purchase information

ordered 8500 gallons of unleaded gasoline

delivered 8500 gallons of unleaded gasoline (entered after delivery is made).

EXAMPLE # 2

On June 6, 1982 "A" Company purchased 8500 gallons of diesel fuel from "B" Oil Company. "A" Company hired "C" Transport Company to pick up and deliver the diesel fuel to "A" Company's bulk storage tank. Delivery ticket, invoice or manifest information

Source of supply

Name and address of "B" Oil Company including "B"s terminal address of the bulk storage tank from which the fuel was dispensed into "C" Transport Company's tank wagon.

Supplier's name and address

"B" Oil Company (address)

Date of Sale

June 6, 1982

Purchaser's name and address

"A" Company (address)

Transporter's name and address

"C" Transport Company (address)

Purchase Information

ordered 8500 gallons of diesel fuel

delivered 8500 gallons of diesel fuel (entered after delivery is made).

EXAMPLE # 3

On June 6, 1982 "A" Company purchased 8500 gallons of unleaded gasoline from "B" Oil Company and based on a purchase contract between "A" Company and "D" Fuel Oil Company immediately sold the gasoline to "D" Fuel Oil Company. "A" Company did not take physical possession of the gasoline. It was delivered directly into the bulk storage of "D" fuel Oil Company by "C" Transport Company operating as the agent for "A" Company.

Delivery ticket, invoice or manifest information

Source of Supply

"A" Company (address) and also "B" Oil Company (terminal address of the bulk storage tank from which the gasoline was dispensed into the tank wagon of "C" Transport Company for delivery.)

Supplier's name and address

"A" Company (address)

Date of Sale

June 6, 1982

Purchaser's name and address

"D" Fuel Oil Company (address)

Transporter's name and address

"C" Transport Company address

Purchase information

ordered 8500 gallons of unleaded gasoline

delivered 8100 gallons of unleaded gasoline (entered after delivery is made).

NOTE: An additional invoice is required to reflect the origin and destination and other pertinent information regarding the 400 gallons remaining in "C" Transport's tank wagon after it's delivery to "D" Fuel Oil Company.

EXAMPLE # 4

On June 6, 1982 "A" Company purchased 8500 gallons of unleaded gasoline from "B" Oil Company. "A" Company did not take physical possession of the gasoline. "A" Company hired "C" Transport Company to pick up the gasoline from "B" Oil Company's bulk storage tank and deliver it directly to retail vendors 1, 2, 3 and 4 (to top off their bulk storage tanks). 1 received 2000 gallons, 2 received 1500 gallons, 3 received 1500 gallons and 4 received 2000 gallons.

In this example, the common carrier will have 4 separate invoices covering the four retail vendors.

Delivery ticket, invoice and manifest information

Source of supply

"A" Company (address) and also

"B" Oil Company (terminal address of the bulk storage tank from which the gasoline was dispensed into "C" Transport Company's tank wagon)

Supplier's name and address

"A" Company (address)

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Purchaser's name and address

Name and address of retail vendor

Transporter's name and address

"C" Transport Company (address)

Purchase information

ordered - unknown (to top off tanks) unleaded gasoline

delivered - (amount delivered to each retail vendor entered on his invoice

| | |
|-------------------------|-------------------------------------|
| after delivery is made) | 1 2000 gallons of unleaded gasoline |
| | 2 1500 gallons of unleaded gasoline |
| | 3 1500 gallons of unleaded gasoline |
| | 4 2000 gallons of unleaded gasoline |

NOTE: "C" Transport Company delivered 7000 gallons to retail vendors 1, 2, 3 and 4 thereby leaving a balance of 1500 gallons in the tank. If the balance of unleaded gasoline is to be returned to the bulk storage tank of "A", an invoice should be prepared at that time as outlined in example 3.

EXAMPLE # 5

On June 6, 1982 "X" Company a broker purchased 8500 gallons of diesel fuel from "Y" Oil Company and based on a purchase agreement between "X" Company and "Z" Fuel Oil Company immediately sold the gasoline to "Z" Fuel Oil Company. "X" Company did not take physical possession of the gasoline. "Z" Fuel Oil Company hired "P" Transport Company to pick up the diesel fuel from "Y" Company's bulk storage tank and deliver the gasoline to retail vendors "Q" (2500 gallons) "R" (3000 gallons) "S" (1500 gallons) and "T" (1500 gallons)

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In this example, the common carrier will have 4 separate invoice's covering four retail vendors.

Delivery ticket, invoice or manifest information

Source of supply

"X" Fuel Oil Company (address) and also

"Y" Oil Company (Terminal address of the bulk storage tank from which the fuel was dispensed into "P" Transport Company's tank wagon)

Supplier's name and address

"Z" Fuel Oil Company (address)

Date of Sale

June 6, 1982

Purchaser's name and address

Name and address of retail vendor

Transporter's name and address

"P" Transport Company (address)

Purchase information

ordered (on the invoice for each retail vendor the amount ordered by him)

Q 2500 gallons of diesel fuel

R 3000 gallons of diesel fuel

S 1500 gallons of diesel fuel

T 1500 gallons of diesel fuel

delivered (on the invoice for each retail vendor the amount delivered to him)

Q 2500 gallons of diesel fuel

R 3000 gallons of diesel fuel

S 1500 gallons of diesel fuel

T 1500 gallons of diesel fuel

EXAMPLE # 6

On June 6, 1982, "L" Construction Company purchased 8000 gallons of gasoline from "B" Oil Company. "B" Oil Company hired "C" Transport Company to pick up the fuel from "B" Oil Company bulk storage tank and deliver the gasoline to the bulk storage tank of "L" Construction Company

Delivery ticket, invoice or manifest information

Source of supply

Name and address of "B" Oil Company including "B"s terminal address of the bulk storage tank from which the gasoline is dispensed into "C" Transport Company's tank wagon.

Supplier's name and address

"B" Oil Company (address)

Date of sale

June 6, 1982

Purchaser's name and address

"L" Construction Company (address)

Transporter's name and address

"C" Transport Company (address)

Purchase information

ordered 8000 gallons unleaded gasoline

delivered 8000 gallons unleaded gasoline (entered after delivery is made)

EXAMPLE # 7

On June 7, 1982 "L" Construction Company dispenses 2000 gallons of gasoline from its own bulk storage tank into its own tank wagon for delivery to a job site where it will be used in its own equipment.

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Delivery ticket, invoice or manifest information

Source of supply

Name and address of "L" Construction Company

Supplier's name and address

"L" Construction Company (address)

Date of sale

June 6, 1982

Purchaser's name and address

"L" Construction Company

Transporter's name and address

"L" Construction Company (address)

Purchase information

2000 gallons of unleaded gasoline to be delivered to job site at (address)

to be used in our own equipment.

EXAMPLE # 8

On June 6, 1982 "I" Company, a major oil company requested "J" Company, also a major oil company, to make an accommodation delivery of 8500 gallons of unleaded gasoline from "J" Company's bulk storage tank to "K" Company a customer of "I" Company. "I" Company did not take physical possession of the gasoline. "I" Company billed "K" Company directly for the gasoline and issued a credit memo to "J" Company for the gasoline delivered from "J" Company bulk storage tank.

Delivery ticket, invoice or manifest information

Source of supply

"I" Company (address) and also "J" Company (terminal address at the bulk storage tank from which the gasoline was dispensed into its tank wagon.)

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Supplier's name and address

"I" Company (address)

Date of sale

June 6, 1982

Purchaser's name and address

"K" Company (address)

Transporter's name and address

"J" Company (address)

Purchase information

ordered 8500 gallons of unleaded gasoline

delivered 8500 gallons of unleaded gasoline (entered after delivery was made)

An automotive fuel carrier who operates a motor vehicle for the purpose of transporting automotive fuel on the public highways of New York State without the required delivery ticket, invoice, or manifest is in violation of the Tax Law and is subject to the penalties provided therein.