

**AMENDED FILING REQUIREMENTS
FOR VENDORS OF AUTOMOTIVE FUEL**

Effective September 1, 1987, the filing requirements changed for most vendors of automotive fuel. For sales tax reporting periods beginning on or after that date, the filing requirement based on number of gallons of automotive fuel sold applies only to vendors of automotive fuel who are considered distributors under Article 12-A of the Tax Law.

In other words, for sales tax reporting periods beginning on or after September 1, 1987, automotive fuel vendors, other than those classified as Article 12A distributors, who have less than \$300,000 in taxable receipts and/or purchases subject to use tax during any quarter of the preceding four quarters no longer are required to file monthly returns or a March estimated return, regardless of the number of gallons of automotive fuel sold.

Previously, the law required that if a vendor of automotive fuel had taxable receipts and/or purchases of \$300,000 or more during any quarter of the preceding four quarters, or if the vendor's sales of automotive fuel totaled 100,000 gallons or more in any one of those quarters, then the vendor, in addition to filing a quarterly sales tax return, was also required to file a part quarterly (monthly) return. Those vendors of automotive fuel who were required to file monthly returns were, in addition, required to file a March estimated return annually.

As of September 1, 1987, the requirement that a monthly return be filed when sales of automotive fuel total 100,000 gallons or more during any one of the preceding four quarters applies only to Article 12-A distributors. Those distributors whose sales of automotive fuel total less than 100,000 gallons in each of the preceding four quarters, and all other vendors of automotive fuel are required to file monthly returns only if their taxable receipts and/or purchases subject to use tax total \$300,000 or more during any quarter of the preceding four quarters. Again, any distributor or vendor who is required to file monthly is also required to file a March estimated return.

A vendor of automotive fuel is anyone who sells diesel motor fuel, or motor fuel (gasoline, benzol or other product [except for kerosene and crude oil] which is suitable for use in the operation of any motor vehicle engine).

A vendor will be considered a distributor of motor fuel if the vendor either imports, or causes to be imported into New York State motor fuel for use, distribution, storage or sale, or produces, refines, manufactures or compounds motor fuel within New York State.

A vendor is considered a distributor of diesel motor fuel if the vendor either:

- o delivers diesel fuel into the fuel tank of a motor vehicle which is operated on the public highway, or into an auxiliary fuel tank which supplies fuel directly to such vehicle; or
- o owns a diesel-powered motor vehicle that is operated on the public highways (excluding passenger vehicles which are not used for hire); or
- o is a dealer, repairman, manufacturer or other person who operates a diesel-powered vehicle bearing dealer or transporter license plates.