

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

TSB-M-87 (6)S  
Sales Tax  
March 16, 1987

FIRST IMPORT LEGISLATION, CHAPTER 44, LAWS OF 1985  
AMENDMENTS TO FIRST IMPORT LEGISLATION, CHAPTER 276 - LAWS OF 1986

(Chapter 44 of the Laws of 1985 was enacted effective June 1, 1985. Amendments to Chapter 44 were enacted as Chapter 276, effective July 14, 1986.)

In 1985, the Legislature enacted comprehensive legislation aimed at improving taxpayer compliance in New York State. One of the major pieces of legislation, the Motor Fuel First Import Bill, was signed into law to help combat gasoline tax evasion.

As one means of informing as many affected persons as possible, TSB-M-85(8)S was published and mailed to all practitioners who were on the Department's mailing list at the time of publication.

After the 1985 legislation was implemented, it became apparent that additional measures were necessary to successfully combat gasoline tax evasion in New York State. Accordingly, an amendment to the First Import legislation was enacted.

This TSB-M which includes all the information contained in TSB-M-85(8)S as well as any changes brought about by the amendments to the First Import legislation supersedes TSB-M-85(8)S, which should be destroyed.

DEFINITIONS

Distributor is any person, firm, association or corporation that imports motor fuel or causes it to be imported into New York State for use, distribution, storage or sale; or that produces, refines, manufactures, or compounds motor fuel within the state.

Motor fuel as distinguished from diesel motor fuel, is gasoline, benzol or other product, which is suitable for use in the operation of a motor vehicle engine, except for kerosene and crude oil. If kerosene or crude oil is compounded or mixed with any other product or products resulting in a mixture suitable for use in the operation of any motor vehicle engine, the resulting mixture will be regarded as "motor fuel."

Tax exempt hospital is a hospital which holds (1) a valid operating certificate issued by the New York State Department of Health under Section 2805 of the Public Health Law and (2) a valid Exempt Organization Certificate, Form ST-119, issued by the New York State Department of Taxation and Finance.

Regions - For the purpose of computing the prepaid sales tax, the State is divided into two regions. Region 1 consists of the 12 counties included in the Metropolitan Commuter Transportation District (Kings, Queens, Richmond, Bronx, New York, Nassau, Suffolk, Westchester, Rockland, Putnam, Dutchess and Orange). Region 2 consists of all the other counties in New York State.

Regional rate is the percentage rate used to compute the amount of sales tax to be prepaid on motor fuel imported into or manufactured in the region. The regional rate established for Region 1 is 7% and the rate for Region 2 is 6%.

Regional average retail sales prices are the prices used to compute the sales tax to be prepaid on motor fuel imported into or manufactured in the region. The regional average retail sales prices are set annually for each region. These prices become effective on June 1 each year and remain effective through May 31 of the following year. However, if during the year, the average selling price at retail of any fuel in a region falls below 75% or rises above 125% of its current regional average retail sales price, the regional average retail sales price for that type of fuel will be recomputed. The recomputed price will then become effective two months after it is established and will remain in effect for the rest of the annual price period (see Pub. 790).

From June 1, 1985, through August 31, 1986, the regional average retail sales prices were established in each region for each type of fuel - leaded, unleaded and premium. On September 1, 1986, a new regional average retail sales price was established in each region covering all types of fuel for the annual period ending May 31, 1987. After September 1, 1986, the regional average retail sales price established for each region shall cover all types of fuel.

Airline is (1) an air carrier of persons, property, and mail operating under a Certificate of Public Convenience and Necessity issued by the Civil Aeronautics Board, or a foreign air carrier holding an equivalent certificate issued by the carrier's sovereign government; or (2) an air carrier holding a Certificate for All-Cargo Air Service issued by the Civil Aeronautics Board; or (3) an air taxi operator that is classified by the Civil Aeronautics Board as a "commuter air carrier," or that (a) performs at least five round trips per week between two or more points and publishes flight schedules which specify the times and days of the week and places between which such flights are performed or (b) transports mail by air pursuant to contract with the United States Postal Service.

#### GENERAL INFORMATION

Effective June 1, 1985, every distributor is required to prepay sales tax on all motor fuel which he imports or manufactures within New York State for sale, use or storage. Although the distributor remits the prepaid tax to the Department of Taxation and Finance monthly, he becomes liable for payment of the tax immediately upon importation or manufacture of the motor fuel in New York State. Tax-free interdistributor transactions are prohibited.

Effective June 1, 1985 through July 13, 1986, when any purchaser (i.e., retailer, wholesaler, etc.) acquired motor fuel on which the required taxes were not passed through, he was required to file Form FT-944, Report of Untaxed Purchases of Motor Fuel, and pay the taxes directly to the State Tax Commission within 24 hours of the day the fuel was received. However, if the purchaser was

a registered motor fuel distributor, the taxes could be paid with the next required returns, but no later. On and after July 14, 1986, possession by any person, other than a registered distributor, of untaxed motor fuel will result in the imposition of civil and/or criminal penalties in addition to liability for payment of the sales and motor fuel taxes, regardless of when the taxes are paid.

### Registered Distributors

Effective July 14, 1986, only registered distributors may import motor fuel or cause it to be imported into New York State for use, distribution, storage, or sale within the state. Only registered distributors may produce, refine, manufacture or compound any motor fuel in New York State. In addition to the seizure of the product and means of transportation, criminal penalties are provided for in the Tax Law when persons other than registered distributors engage in these activities.

### Retail Vendors

Effective June 1, 1985, the prepaid sales tax must be passed through to each successive purchaser until the motor fuel is sold at retail to the consumer, whether through a retail filling station or in volume. The vendor making the retail sale must collect sales tax computed on his actual selling price at the tax rate in effect in the locality where the motor fuel is delivered to the purchaser. The retail vendor is allowed a credit against these collections for the amount of prepaid sales tax passed through to him by his supplier.

In addition to the sales tax prepayment, the 8¢ per gallon motor fuel tax must be paid at the time of importation or production and must also be passed through to each purchaser.

### COMPUTATION OF SALES TAX PREPAYMENT

Effective June 1, 1985, the sales tax prepayment is computed on the appropriate regional average retail sales price, at the rate for the region where the fuel first comes to rest in New York State. The state is divided into two regions. In both regions, the prepayment of tax is computed by multiplying the regional average retail sales price per gallon, by the appropriate regional rate. Prior to September 1, 1986, regional average retail sales prices were established for each type of fuel. Effective September 1, 1986, one price is established for each region. The resulting sales tax per gallon is rounded to the nearest one-tenth of one cent and then multiplied by the number of taxable gallons to arrive at the total sales tax prepayment due.

Effective June 1, 1985, all Automotive Fuel Certificates (Form PR-121) and Commercial Account Certificates (Form PR-122) were cancelled. These certificates are no longer used in the computation of tax on sales of motor fuel.

## FILING OF REQUIRED RETURNS

Effective June 1, 1985, new sales tax reporting requirements could change a vendor's sales tax filing status from quarterly to monthly filing. Any person selling 100,000 gallons or more of automotive fuel (combined motor fuel and diesel motor fuel sales), whether taxable or not, in any one of the previous four quarters must file monthly sales tax returns. A change in filing status should be reported immediately to the Sales Tax Processing Unit of the Department of Taxation and Finance, either by writing to them at the W. A. Harriman Campus, Albany, N.Y. 12227, or by calling (518) 457-7311.

### Retail Vendors

Effective June 1, 1985, all retail vendors of motor fuel are required to report the sales tax collected on sales of motor fuel on Schedule R (Form ST-100.9) which must accompany their regular sales tax returns. The retail vendor is required to collect sales tax based on his actual selling price of motor fuel at the appropriate state and local sales tax rate for the locality in which the sale occurs. A credit is allowed for the sales tax prepayments made to the vendor's supplier (or paid by the vendor on Form FT-944, Report of Untaxed Purchases of Motor Fuel, while such form was still in use during the period June 1, 1985 through July 13, 1986.)

Schedule R is also used by retail vendors for reporting self-use of motor fuel. A retail vendor should compute the tax on motor fuel he consumes by multiplying his actual purchase price (excluding state motor fuel tax) by the rate in effect for the locality where the fuel is used. Credit is allowed for any prepaid sales tax on the motor fuel. (Retail vendors in New York City may also exclude the lc tax imposed in New York City on leaded fuel, when computing tax on motor fuel for self-use.)

Beginning September 1, 1986, retail vendors are required to file Form FT-943, Quarterly Motor Fuel Inventory Report by Retail Service Stations, on a quarterly basis. (For the period 6/1/85 through 8/31/86, Form FT-943 was required to be filed on a monthly basis). Total gallons of motor fuel purchased and sold are required to be reported, as well as information about suppliers.

### All Vendors Other Than Retailers

Effective June 1, 1985, any person, other than a retailer, making sales of motor fuel within New York State is required to file Form FT-945, Report of Sales Tax Prepayment on Motor Fuel, monthly. He must also comply with general sales tax reporting requirements.

If a vendor makes retail as well as wholesale sales of motor fuel, he must also file Form ST-100.9, Schedule R, with his sales and use tax returns. Tax on motor fuel consumed by the vendor must also be reported on Schedule R.

Tax is computed on motor fuel consumed by the vendor by multiplying the actual purchase price (excluding state motor fuel tax) by the rate in effect for the locality where the fuel is used. Credit is allowed for any prepaid sales tax on the motor fuel.

A manufacturer or refiner computes sales tax on motor fuel that he consumes based on the price at which he normally sells motor fuel to others (excluding state motor fuel tax) at the rate in effect for the locality where the fuel is used.

#### INVENTORY ON HAND MAY 31, 1985 - REPORT REQUIRED

Persons holding fuel for sale within New York State, as of the close of business on May 31, 1985, were required to file a Report of Inventory of Motor Fuel (Form N85-12) no later than June 5, 1985. Each location where motor fuel was held for sale required a separate inventory report.

#### SALES OF MOTOR FUEL IN INVENTORY ON HAND MAY 31, 1985

For sales tax purposes, the inventory of motor fuel on hand as of the close of business May 31, 1985, on which sales tax was previously paid, will be considered the first motor fuel sold on and after June 1, 1985 until that inventory is completely sold off. The tax previously paid must be passed through as part of the selling price. On each subsequent sale, this same amount must be passed through until the motor fuel is sold at retail.

Motor fuel acquired tax-free and on hand at close of business May 31, 1985, is considered withdrawn for sale only where the amount of motor fuel sold or used in any month exceeds the amount of motor fuel imported or purchased during that month. Until then, this inventory remains untaxed.

Records must be maintained to account for this inventory separately. The balance of tax-free inventory must be included in the inventory balances reported each month on Form FT-945, Report of Sales Tax Prepayment on Motor Fuel. When the closing inventory in any one month drops below the level of the closing inventory in the previous month, the balance in tax-free inventory must be reduced by the difference between the two amounts. This new tax-free balance remains unchanged until the next time that the monthly ending inventory drops below that of the prior month. Under no circumstances will the balance of tax-free inventory be permitted to increase. The amount of tax-free inventory removed through these adjustments must be reported as a taxable acquisition on the reports for the period in which the adjustments are required to be made and must be taxed at the regional rate and the regional average retail sales price currently in effect where the fuel is located.

On all sales of motor fuel, except sales at retail, each seller must give his purchaser a Certification of Prepayment of Sales Tax and Payment of Motor Fuel Tax (Form FT-935), indicating the pass-through of tax.

SALES OF MOTOR FUEL ON AND AFTER SEPTEMBER 1, 1986

Any distributor registered under Article 12-A of the Tax Law who has motor fuel in inventory as of the close of business August 31, 1986 on which the required prepayment of sales tax has been made (or will be made with the vendor's FT-945, Report of Sales Tax Prepayment on Motor Fuel for August) must adjust the prepaid tax on this fuel to reflect any change in regional average retail sales prices and sales tax prepayment amounts per gallon effective on and after September 1, 1986. This adjustment may result in a credit against the prepaid tax or an additional prepayment, depending on whether the new regional average retail sales price is lower or higher than the previous price. Any subsequent increase or decrease in a regional average retail sales price of motor fuel will result in the need for a further adjustment to prepayments.

If the prepaid tax on motor fuel is adjusted, the Certification of Prepayment of Sales Tax and Payment of Motor Fuel Tax (Form FT-935) furnished to the purchaser on the sale of such fuel must indicate the pass-through of the adjusted tax.

If a vendor continues to maintain an inventory of motor fuel acquired tax-free prior to June 1, 1985, the vendor must compute the required prepayment, when drawing against that inventory, using the regional average retail sales price and sales tax prepayment amounts in effect during the month for which the drawdown adjustment is made.

REQUIRED CERTIFICATES AND REPORTS AS OF JUNE 1, 1985

Form FT-935, Certification of Prepayment of Sales Tax and Payment of Motor Fuel Tax

This certification, properly completed, must be given by a supplier to his purchaser upon delivery of motor fuel. An invoice or other billing document, given at the time of delivery, will also be acceptable as certification of prepaid tax if it contains the following:

Seller's name and address

Seller's sales tax identification number and motor fuel tax registration number, if any

Purchaser's name and address

Type of fuel purchased (leaded, unleaded, or premium) and number of gallons of each

A separately stated amount for each tax included in the selling price



This statement must contain the names of the seller and the purchaser and the month and year covered by the statement. This statement must be renewed at least once a month.

Some situations where preliminary certification may be necessary are when motor fuel is sold through a terminal operated by a third party, or when the sale is made through an automated terminal and no bill or invoice is prepared at the time of sale.

A preliminary certification given prior to or at the time of delivery, when accepted in good faith will relieve the purchaser of liability for payment of the motor fuel tax and prepaid sales tax. However, the purchaser must be given a detailed certification setting forth all of the required information within 10 business days of the delivery. Failure to receive a completed certification will make the purchaser liable for payment of the motor fuel tax and prepaid sales tax and will prevent the purchaser from relying on the protection of any preliminary certification received from this seller on future purchases.

Preliminary certification for the month of June 1985 was allowed without permission from the Tax Department. However, as of July 1, 1985, preliminary certification requires permission, in writing, from the Department of Taxation and Finance. Requests for permission to use preliminary certification should be addressed to:

New York State Department of Taxation and Finance  
INV Unit  
Building 9, Room 402-A  
W. A. Harriman State Office Building Campus  
Albany, New York 12227

In order for a purchaser to accept a preliminary certification in good faith, the purchaser must have previously received from the seller a copy of the seller's letter of authorization from the Tax Commission to issue preliminary certifications, which authorization is still in effect when the preliminary certification is issued by the seller.

Form FT-944, Report of Untaxed Purchases of Motor Fuel - From June 1, 1985 Through July 13, 1986 Only

This report was required from a purchaser when (1) he received no evidence from his supplier(s) of prepayment of sales tax and payment of motor fuel tax, or (2) he picked up the motor fuel outside New York State. In either of these two situations, the purchaser was required, within 24 hours of receipt of the motor fuel, to pay both the sales tax and the motor fuel tax to the State Tax Commission, remitting the taxes with this form. (A purchaser who was a registered motor fuel distributor was not required to file this report; he was permitted to pay the taxes with the next required returns.)

Form FT-944, Report of Untaxed Purchases of Motor Fuel - Obsolete as of July 14, 1986.

On and after July 14, 1986, it is a violation of the Tax Law to purchase motor fuel without receiving from the supplier a Form FT-935 or other certification document. It is no longer possible to avoid civil and/or criminal penalties in connection with the purchase of untaxed motor fuel by paying the prepaid tax on such fuel within 24 hours.

Form FT-940, Certification of Use of Motor Fuel Purchased in Volume

This certification, given to the seller by a person purchasing motor fuel in volume, indicates whether the fuel is being purchased for resale or for consumption by the purchaser. This is not a requirement for a consumer making a purchase at a retail filling station where the motor fuel is dispensed directly into the consumer's motor vehicle or a small container.

If a purchaser fails to provide Form FT-940 to the seller, the seller must charge the greater of the prepaid sales tax or sales tax computed on the actual retail selling price.

Form FT-943, Quarterly Motor Fuel Inventory Report by Retail Service Stations

This report is filed by retail service stations, indicating total gallons of motor fuel purchased and sold, along with information about suppliers. For the period June 1, 1985 through August 31, 1986, FT-943 was required to be filed monthly. Beginning September 1, 1986, this report is only required on a quarterly basis.

Form FT-945, Report of Sales Tax Prepayment on Motor Fuel

This report is to be filed monthly by persons other than retailers, in addition to any other reporting requirements. The form provides for inventory information and the computation of any required prepayments of sales tax on motor fuel imported or manufactured within New York State for sale, use or storage. Beginning September 1, 1986, distributors registered under Article 12-A of the Tax Law are not required to complete the inventory information portion of Form FT-945.

EXEMPTIONS AS OF JUNE 1, 1985

Only the following entities may purchase motor fuel at retail without payment of sales tax:

The United States Government and any of its agencies and instrumentalities

The State of New York, its agencies, instrumentalities, public corporations and political subdivisions (including school districts)

### Tax-exempt hospitals

Individual Indians when purchasing motor fuel or diesel fuel at a retail service station located on one of the following reservations which must be the reservation on which they reside: Allegany, Cattaraugus, Oneida, Onondaga, Poospatuck, St. Regis Mohawk, Shinnecock, Tonawanda or Tuscarora.

Any of the following Indian Tribes or Nations; Cayuga, Oneida, Onondaga, Poospatuck, St. Regis Mohawk, Seneca, Shinnecock, Tonawanda Band of Senecas, and Tuscarora, when making purchases of motor fuel or diesel fuel at a retail service station located on one of the reservations listed above if the motor fuel is not being purchased for resale and the tribe or nation holds a valid ST-119, Exempt Organization Certificate.

Airlines, as defined in the sales tax law and regulations, but only when purchasing kero-jet fuel for use in its airplanes.

Governmental entities must furnish a governmental purchase order or contract to substantiate exemption.

Tax-exempt hospitals must furnish a properly completed Form FT-937, Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Hospitals, to the seller.

The individual Indian must furnish Form DTF-801, Certificate of Individual Indian Exemption for Certain Taxes on Property or Services Delivered on a Reservation. The Indian tribe or nation must furnish (in addition to a valid ST-119) Form FT-939, Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Indian Tribes or Nations.

An airline must furnish a properly completed Form FT-938, Certificate for Certain Purchases of Fuel, to the seller.

### NO OTHER DOCUMENTS ARE ACCEPTABLE AS A BASIS FOR EXEMPTION.

All other purchasers who, prior to June 1, 1985, were eligible for exemption from sales tax under sections 1115 or 1116 of the Tax Law must pay the sales tax on motor fuel and apply to the Tax Department for a refund of the tax paid. To get a refund, the exempt purchaser will need a written receipt which includes the price per gallon, the amount of sales tax paid per gallon, the number of gallons purchased, and the vendor's name and address. Special refund forms can be obtained by contacting the Taxpayer Assistance Bureau at the address and phone numbers listed on the last page of this memorandum.

The United States Department of State has extended its automotive fuel (gasoline and diesel motor fuel) tax exemption program to the New York State and New York City motor fuel taxes (excise taxes) and New York State and local sales taxes for diplomatic missions and diplomatic mission personnel in New York State, effective March 1, 1986.

In order for the diplomatic missions and personnel to receive exemption from the taxes imposed on retail purchases of motor fuel (gasoline) or diesel motor fuel, the United States Department of State or American Institute in Taiwan must certify to a major oil company which issues credit cards that the diplomatic missions or personnel are exempt from sales and motor fuel or diesel motor fuel taxes and diplomatic missions or personnel must obtain such credit cards from the oil company. When using the oil company's credit cards to make purchases of motor fuel or diesel motor fuel, the diplomatic missions or personnel will be billed by the oil company exclusive of the taxes from which they are exempt, even though the bills rendered by retail service stations will include such taxes. Vendors of motor fuel or diesel motor fuel may not sell such fuel to diplomatic missions or personnel without imposing the taxes on such fuel at the time of sale. There will be no exemptions permitted or refunds granted where diplomatic personnel use unauthorized credit cards or make cash purchases of motor fuel, regardless of their certified status. The exemptions described in this paragraph are retroactive to March 1, 1986.

In addition, diplomatic missions or diplomatic personnel purchasing tangible personal property other than automotive fuel (for example, tires and batteries) or services, such as an oil change, from a filling station or garage may make such purchases tax exempt by:

- (1) presenting a copy of the applicable Form DTF-950 or DTF-951 to the vendor, and
- (2) showing the vendor the Tax Exemption Card issued to the holder by the United States Department of State, and
- (3) signing the invoice at the time of sale in the presence of the vendor.

#### SALES FOR IMMEDIATE EXPORT AS OF JUNE 1, 1985

To facilitate the sale of motor fuel for export, the Tax Department has established a procedure whereby sellers of motor fuel within New York State may make sales for immediate export without passing through the sales tax required to be prepaid and the motor fuel tax. The sellers must obtain a properly completed Statement of Exportation of Motor Fuel by Purchaser (Form FT-936) from the purchaser, at the time of sale.

If the seller does not receive the certificate or it is incomplete, he must include the prepaid tax in the price and furnish the purchaser with a copy of Form FT-935, Certification of Prepayment of Sales Tax and Payment of Motor Fuel Tax. A purchaser may then apply to the Tax Department for a refund of the tax included in the purchase price.

### REFUNDS AND CREDITS AS OF JUNE 1, 1985

Any person selling motor fuel to a customer who establishes that the purchase is not subject to the pass-through of the prepaid tax, or to the retail sales tax, may claim a credit or refund of the tax which has been prepaid by him or has been passed through to him.

A retailer will be entitled to a refund or credit of the prepaid sales tax paid by or passed through to it upon its purchase of motor fuel against the amount of sales tax required to be collected and paid over by it upon the retail sale of such fuel. A refund will be allowed only to the extent that the prepaid sales tax exceeds the sales tax collected from the customers.

Sales tax must be paid by individual Indians who make bulk purchases of motor fuel or who make purchases of motor fuel off the reservation for delivery to the reservation of residence. If all the following qualifications are met, the purchaser may apply directly to the Department of Taxation and Finance for a refund of the tax paid. The purchaser must (1) be an enrolled member of one of the exempt tribes or nations listed on page 10, (2) maintain a permanent residence on one of the qualified reservations listed on page 10, (3) take delivery of the fuel on his reservation of residence, and (4) not be purchasing the fuel for resale.

### TAX COLLECTION AND REGIONAL PRICE SCHEDULES

Tax collection schedules for retail sales and use of motor fuel and the regional average retail sales price for computing the tax prepayment can be obtained from the Taxpayer Assistance Bureau (see page 14 for address and phone numbers).

### RECORD-KEEPING REQUIREMENTS

Any person who imports, manufactures or sells motor fuel in New York State is subject to the general sales tax record-keeping requirements and must keep records that clearly indicate, in addition to any other required information, the following:

1. The type of fuel and number of gallons imported, manufactured, purchased or sold; the purchase price per gallon of a motor fuel purchased; and for each grade of motor fuel sold, the sales price and number of gallons sold at that price.
2. The name, address and sales tax vendor identification number of suppliers.
3. The region where the fuel was first imported, manufactured or sold in New York State.
4. The regional average retail sales price and rate on which the prepayment was computed.

5. The name, address, and sales tax vendor identification number of purchasers, if known. (Does not apply to sales at retail filling stations.)
6. The taxing jurisdiction where the motor fuel was delivered.
7. The amount of sales tax collected or prepaid.
8. If no sales tax was collected or passed through, the basis for the exemption.
9. All motor fuel withdrawn for use rather than sale, the locality where the fuel was used and the amount of use tax paid.
10. The amount of tax paid or assumed on purchases of motor fuel (including any form, Form FT-935 or acceptable alternative, received from suppliers).

All records must be kept for three years and made available for audit upon request of the New York State Tax Commission.

#### DEFERRAL OF PAYMENT OF CERTAIN TAXES DUE ON JUNE 20, 1985

Any registered distributor of motor fuel (other than diesel) who was required to pay sales and motor fuel taxes on motor fuel sales made before June 1, 1985, with the returns due on June 20, 1985, was allowed (upon application to the Tax Commission) to defer total combined motor fuel and sales tax payments in the lesser of: \$200,000 or the amount by which taxes paid to suppliers of motor fuel for June 1985 exceeds combined taxes paid to suppliers of motor fuel for June 1984.

The deferred tax payments were required to be paid in three equal installments on September 20, October 20, and November 20, 1985. The distributor could have requested an extension of these installment payment dates, but not beyond March 31, 1986.

If the distributor failed to pay any installment when due, it and any remaining installments became due immediately and were subject to collection procedures.

Instructions and forms for requesting the authorization of deferred installment payments were sent with the sales tax returns which were to be filed by June 20, 1985.

#### PENALTIES

Severe criminal and civil penalties for failure to comply with requirements are imposed on the owner or operator of a retail filling station.

Penalties are also provided for any person who fails to file a return or make prepayments of the required tax in a timely manner.

TAXPAYER ASSISTANCE BUREAU ADDRESS AND PHONE NUMBERS

Write -           New York State Department of Taxation and Finance  
                    Taxpayer Assistance Bureau  
                    W. A. Harriman Campus  
                    Albany, N. Y. 12227

Call, within New York State -

Information - 1-800-342-3536 (toll-free)  
Forms and Publications - 1-800-462-8100 (toll-free)

Call, from outside New York State -

Information - 1-518-438-8581  
Forms and Publications - 1-518-438-1073