



## **Tax Provisions for Fuel Distributors and Transporters Reinstated**

The Hurricane Sandy tax relief granted by Executive Order No. 54 expires at the end of the day on November 30, 2012. Accordingly, as of December 1, 2012, all fuel distributors and transporters are subject to the registration, licensing, certification, manifest, and recordkeeping requirements provided under the Tax Law. For more information on the specific provisions affected, see [N-12-13](#), *Suspension of Tax Provisions for Fuel Distributors and Transporters in Response to Hurricane Sandy*.

### **Special fuel tax return for unregistered distributors**

Fuel dealers who imported fuel into New York State during the period November 1, 2012, through November 30, 2012, while not registered as distributors of motor fuel or diesel motor fuel, must file [Form FT-959](#), *Special Fuel Tax Return for Unregistered Distributors (Hurricane Sandy Recovery Period)* by December 20, 2012, and pay the applicable taxes for each gallon of motor fuel sold or used in New York State.

For additional information on Hurricane Sandy tax relief, visit our [Web page](#).

**NOTE:** An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.