



**Notice to Article 12-A Distributors of Motor Fuel Regarding
Sales and Purchases of Aviation Gasoline**

Prepaid sales tax on motor fuel

Beginning December 1, 2017, distributors of motor fuel will not be required to pass through the prepaid sales tax on motor fuel on sales of aviation gasoline if they receive a properly completed Form FT-1013, *Exemption Certificate for Retail Sellers of Aviation Gasoline*, certifying that the fuel purchased will be used in commercial and general aviation aircraft.

Form FT-1013 will be revised to reflect that sales of aviation gasoline for use in commercial and general aviation aircraft will no longer be subject to the prepaid sales tax on motor fuel. Retail sellers of aviation gasoline should issue a properly completed version of **revised** Form FT-1013 to their suppliers for purchases of aviation gasoline on or after December 1, 2017.

Aviation gasoline in inventory as of November 30, 2017

A distributor that has aviation gasoline in its inventory as of November 30, 2017, upon which the prepaid sales tax has been imposed and remitted, should not pass through the prepaid sales tax when making a sale if they receive a properly completed Form FT-1013 on or after December 1, 2017, as described above. The distributor should claim a credit for the tax previously remitted on such fuel when it files Form FT-945/1045, *Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return*, for the period in which the sale was made.

Aviation gasoline imported or produced on or after December 1, 2017

Motor fuel distributors must continue to accrue and remit the prepaid sales tax on aviation gasoline that is imported, produced, refined, manufactured, or compounded in New York State on or after December 1, 2017. Distributors should claim a credit on Form FT-945/1045 for any aviation gasoline that is later sold to a retailer that has provided a properly completed Form FT-1013.

Note: An N-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.