



# FT-945/1045

(11/17)

Department of Taxation and Finance

## Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return

0918

For the period **November 1, 2017**, through **November 30, 2017**, only; due **December 20, 2017**.

Sales tax vendor identification number	Business telephone number ( )	Daytime telephone number ( )	<b>Mandate to use Sales Tax Web File</b> – Most filers fall under this requirement (see instructions). <b>Has your address or business information changed?</b> – To update your mailing address, visit our website (see <i>Need help?</i> in Form FT-945/1045-I) and look for the <i>Change my address</i> option for further instructions, or enter your correct address on this form.
Legal name			
DBA (doing business as) name			
Street address			
City	State	ZIP code	

See Form FT-945/1045-I, *Instructions for Form FT-945/1045*, before completing any entries.

Pay amount shown on Part 5, line 32c. Make payable in U.S. funds to: <b>New York State Sales Tax</b> Attach your payment here. ( <i>Detach all check stubs; see instructions for details.</i> )	Payment enclosed

**No activity?** – You **must** file by the due date even if no tax is due. There is a \$50 penalty for late filing of a no-tax-due return. Motor fuel distributors: enter **0** on lines 4, 13, 32c and 33; diesel motor fuel distributors: enter **0** on lines, 17, 22, 32c and 33; all motor fuel wholesalers: enter **0** on lines 28, 32c and 33.

### Part 1 – Registered motor fuel distributors only (see instructions)

	A – Number of gallons subject to tax	B – Sales tax rate	C – Tax due (column A × column B)	
<b>1 Region 1</b>		× \$.160 =	<b>1</b>	
<b>2 Region 2</b>		× \$.160 =	<b>2</b>	
<b>3 Region 3</b>		× \$.150 =	<b>3</b>	
<b>4</b> Gross prepaid sales tax on motor fuel ( <i>add lines 1, 2, and 3 in column C</i> )				<b>4</b>
<b>Credits: sold to exempt purchasers or exported; loss from shrinkage, evaporation, or handling; or casualty loss</b>				
<b>5a</b> Region 1 total			<b>5a</b>	
<b>5b</b> Region 2 total			<b>5b</b>	
<b>5c</b> Region 3 total			<b>5c</b>	
<b>6</b> Net credits ( <i>add lines 5a, 5b, and 5c</i> )			<b>6</b>	
<b>7</b> Refunds previously requested on Form AU-629			<b>7</b>	
<b>8</b> Total credits on motor fuel ( <i>subtract line 7 from line 6</i> )				<b>8</b>
<b>9</b> Net prepaid sales tax due on motor fuel ( <i>subtract line 8 from line 4</i> )				<b>9</b>

### Motor fuel regional tax adjustment worksheet

	A – Number of gallons transferred	B – Differential rate	C – Adjustment (col. A × col. B)	D – Net adjustment
<b>10a Region 1 to Region 2</b>		\$.000	<b>10a</b>	
<b>10b Region 3 to Region 1</b>		× \$.010 =	<b>10b</b>	
<b>10c Region 3 to Region 2</b>		× \$.010 =	<b>10c</b>	
<b>10d</b> Subtotal 1 ( <i>total due; add lines 10a, 10b, and 10c in column C</i> )				<b>10d</b>
<b>11a Region 1 to Region 3</b>		× \$.010 =	<b>11a</b>	
<b>11b Region 2 to Region 1</b>		\$.000	<b>11b</b>	
<b>11c Region 2 to Region 3</b>		× \$.010 =	<b>11c</b>	
<b>11d</b> Subtotal 2 ( <i>total overpayment; add lines 11a, 11b, and 11c in column C</i> )				<b>11d</b>
<b>12</b> Motor fuel regional tax adjustment total ( <i>subtract line 11d from line 10d</i> )				<b>12</b>
<b>13</b> Total prepaid sales tax due on motor fuel ( <i>add lines 9 and 12</i> )				<b>13</b>

### Part 2 – Registered diesel motor fuel distributors only (see instructions)

	A – Number of gallons subject to tax	B – Sales tax rate	C – Tax due (column A × column B)	
<b>14 Region 1</b>		× \$.160 =	<b>14</b>	
<b>15 Region 2</b>		× \$.160 =	<b>15</b>	
<b>16 Region 3</b>		× \$.150 =	<b>16</b>	
<b>17</b> Gross prepaid sales tax on diesel motor fuel ( <i>add lines 14, 15, and 16 in column C</i> )				<b>17</b>
<b>Credits: sold to exempt purchasers, exported, or casualty loss</b>				
<b>18a</b> Region 1 total			<b>18a</b>	
<b>18b</b> Region 2 total			<b>18b</b>	
<b>18c</b> Region 3 total			<b>18c</b>	
<b>19</b> Net credits ( <i>add lines 18a, 18b, and 18c</i> )			<b>19</b>	
<b>20</b> Refunds previously requested on Form AU-629			<b>20</b>	
<b>21</b> Total credits on diesel motor fuel ( <i>subtract line 20 from line 19</i> )				<b>21</b>
<b>22</b> Total prepaid sales tax due on diesel motor fuel ( <i>subtract line 21 from line 17</i> )				<b>22</b>

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Sales tax vendor identification number
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**Part 3 – Metropolitan Commuter Transportation District (MCTD) motor fuel wholesalers only** (see instructions)

**Motor fuel regional tax adjustment worksheet**

	A – Number of gallons transferred	B – Differential rate	C – Adjustment (column A × column B)	D – Net adjustment
23a Region 1 to Region 2		\$ .000	23a	
23b Region 3 to Region 1		× \$ .010 =	23b	
23c Region 3 to Region 2		× \$ .010 =	23c	
23d Subtotal 1 (total due; add lines 23a, 23b, and 23c in column C)				23d
24a Region 1 to Region 3		× \$ .010 =	24a	
24b Region 2 to Region 1		\$ .000	24b	
24c Region 2 to Region 3		× \$ .010 =	24c	
24d Subtotal 2 (total overpayment; add lines 24a, 24b, and 24c in column C)				24d
25 Motor fuel regional tax adjustment total (subtract line 24d from line 23d)				25

**Part 4 – MCTD and non-MCTD motor fuel wholesalers – credits** (see instructions)

**Credits: sold to exempt purchasers or exported**

26a Region 1 total	26a		
26b Region 2 total	26b		
26c Region 3 total	26c		
27 Total credits on motor fuel (add lines 26a, 26b, and 26c)	27		

**Part 5 – Distributors, MCTD and non-MCTD motor fuel wholesalers – computation of prepaid sales tax or credit due** (see instructions)

28 Total prepaid sales tax due on motor fuel and diesel motor fuel (add lines 13, 22, and 25; subtract line 27)	28		
29 Credit for an overpayment of sales tax made in a prior period	29		
30 PrompTax payment	30		
31 Subtotal (add lines 29 and 30)	31		
32a Net balance due (subtract line 31 from line 28)	32a		
32b Penalty and interest (see instructions)	32b		
32c Total amount due (add lines 32a and 32b)	32c		
33 Amount paid (see instructions)	33		

If the total amount due on line 32c is an overpayment, apply for a refund using Form FT-949 or Form FT-1010.

Distributors are not required to complete Part 6. Sign and date your return below.

MCTD and non-MCTD motor fuel wholesalers; continue with Part 6 below.

**Part 6 – MCTD and non-MCTD motor fuel wholesalers – inventory reconciliation (in gallons)** (see instructions)

34 Opening inventory of motor fuel	34		
<b>Adjustments to motor fuel inventory</b>			
35 Purchased in-state (from Form FT-945/1045-W, Part 1 or Part 3)	35		
36 Other gain (or loss) to inventory	36		
37 Net adjustments to inventory (add lines 35 and 36; if line 36 is a loss, subtract line 36 from line 35)	37		
38 Motor fuel available for sale (add lines 34 and 37)	38		
39a MCTD wholesalers – motor fuel sold, used, or transferred (from Form FT-945/1045-W, Part 2)	39a		
39b Non-MCTD wholesalers – motor fuel sold, used, or transferred (see instructions)	39b		
40 Closing inventory (MCTD motor fuel wholesalers: subtract line 39a from line 38; non-MCTD motor fuel wholesalers: subtract line 39b from line 38)	40		

Do not include the prepaid sales tax reported on this return in any other sales tax return, schedule, or report.

<b>Authorized person</b>	Signature of authorized person		Official title		
	Email address of authorized person		Telephone number ( )	Date	
<b>Paid preparer use only</b> (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN
	Signature of individual preparing this return	Address		City	State ZIP code
	Email address of individual preparing this return	Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code	Date

Web File your return instead at [www.tax.ny.gov](http://www.tax.ny.gov)

