



FT-945/1045

(4/18)

Department of Taxation and Finance

Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return

0219

For the period April 1, 2018, through April 30, 2018, only; due May 21, 2018.

Form with fields for Sales tax vendor identification number, Business telephone number, Daytime telephone number, Legal name, DBA (doing business as) name, Street address, City, State, ZIP code. Includes a mandate to use Sales Tax Web File and instructions on address changes.

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

Payment section with fields for Pay amount shown on Part 5, line 32c, Attach your payment here, and 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)

Table with columns A (Number of gallons subject to tax), B (Sales tax rate), C (Tax due), and D (Total). Rows include Region 1, 2, 3, Gross prepaid sales tax, Credits, Refunds, and Net prepaid sales tax due.

Motor fuel regional tax adjustment worksheet

Table with columns A (Number of gallons transferred), B (Differential rate), C (Adjustment), and D (Net adjustment). Rows include Region 1 to 2, 3 to 1, 3 to 2, Subtotal 1, Region 1 to 3, 2 to 1, 2 to 3, Subtotal 2, and Motor fuel regional tax adjustment total.

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

Table with columns A (Number of gallons subject to tax), B (Sales tax rate), C (Tax due), and D (Total). Rows include Region 1, 2, 3, Gross prepaid sales tax, Credits, Refunds, and Total prepaid sales tax due on diesel motor fuel.

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21 Total credits on diesel motor fuel (subtract line 20 from line 19)
22 Total prepaid sales tax due on diesel motor fuel (subtract line 21 from line 17)

| |
|----------------------------------------|
| Sales tax vendor identification number |
|----------------------------------------|

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 | | |
| Adjustments to motor fuel inventory | | | |
| 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.

| | | | | | |
|-----------------------------------------------|---------------------------------------------------|-------------------------|-------------------------|-----------------------|------------------------|
| Authorized person | Signature of authorized person | | Official title | | |
| | Email address of authorized person | | Telephone number () | Date | |
| Paid preparer use only (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

