



FT-945/1045

(9/22)

Department of Taxation and Finance

Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return

0723

For the period September 1, 2022, through September 30, 2022, only; due October 20, 2022.

Form header section 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.

Mandate to use Sales Tax Web File - Most filers fall under this requirement (see instructions). Has your address or business information changed? - To update your mailing address, visit our website (see Need help? in Form FT-945/1045-I).

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

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

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 for Part 1: Registered motor fuel distributors only. Columns: A - Number of gallons subject to tax, B - Sales tax rate, C - Tax due (column A x column B). Rows include Region 1, 2, 3, Gross prepaid sales tax on motor fuel, Credits: suspension period credit; sold to exempt purchasers or exported; loss from shrinkage, evaporation, or handling; or casualty loss, and Net prepaid sales tax due on motor fuel.

Motor fuel regional tax adjustment worksheet

Motor fuel regional tax adjustment worksheet table. Columns: A - Number of gallons transferred, B - Differential rate, C - Adjustment (col. A x col. B), D - Net adjustment. Rows include Region 1 to Region 2, Region 3 to Region 1, Region 3 to Region 2, Subtotal 1, Region 1 to Region 3, Region 2 to Region 1, Region 2 to Region 3, Subtotal 2, Motor fuel regional tax adjustment total, and Total prepaid sales tax due on motor fuel.

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

Table for Part 2: Registered diesel motor fuel distributors only. Columns: A - Number of gallons subject to tax, B - Sales tax rate, C - Tax due (column A x column B). Rows include Region 1, 2, 3, Gross prepaid sales tax on diesel motor fuel, Credits: suspension period credit; sold to exempt purchasers, exported, or casualty loss, 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) ... 21
22 Total prepaid sales tax due on diesel motor fuel (subtract line 21 from line 17) ... 22

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		\$.000	23b	
23c Region 3 to Region 2		\$.000	23c	
23d Subtotal 1 (enter 0)				23d
24a Region 1 to Region 3		\$.000	24a	
24b Region 2 to Region 1		\$.000	24b	
24c Region 2 to Region 3		\$.000	24c	
24d Subtotal 2 (enter 0)				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: suspension period credit; 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.

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