



FT-945/1045

(9/23)

Department of Taxation and Finance

Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return

0724

For the period **September 1, 2023**, through **September 30, 2023**, only; due **October 20, 2023**.

| | | | |
|--|----------------------------------|---------------------------------|---|
| Sales tax vendor identification number | Business telephone number () | Daytime telephone number () | 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 <i>Need help?</i> in Form FT-945/1045-I). |
| 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: New York State Sales Tax 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) | |
|--|--------------------------------------|--------------------|-----------------------------------|----------|
| 1 Region 1 | | × \$.180 = | 1 | |
| 2 Region 2 | | × \$.180 = | 2 | |
| 3 Region 3 | | × \$.170 = | 3 | |
| 4 Gross prepaid sales tax on motor fuel (<i>add lines 1, 2, and 3 in column C</i>) | | | | 4 |
| Credits: sold to exempt purchasers or exported; loss from shrinkage, evaporation, or handling; or casualty loss | | | | |
| 5a Region 1 total | | | 5a | |
| 5b Region 2 total | | | 5b | |
| 5c Region 3 total | | | 5c | |
| 6 Net credits (<i>add lines 5a, 5b, and 5c</i>) | | | 6 | |
| 7 Refunds previously requested on Form AU-629 | | | 7 | |
| 8 Total credits on motor fuel (<i>subtract line 7 from line 6</i>) | | | | 8 |
| 9 Net prepaid sales tax due on motor fuel (<i>subtract line 8 from line 4</i>) | | | | 9 |

Motor fuel regional tax adjustment worksheet

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

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) | |
|--|--------------------------------------|--------------------|-----------------------------------|-----------|
| 14 Region 1 | | × \$.180 = | 14 | |
| 15 Region 2 | | × \$.180 = | 15 | |
| 16 Region 3 | | × \$.170 = | 16 | |
| 17 Gross prepaid sales tax on diesel motor fuel (<i>add lines 14, 15, and 16 in column C</i>) | | | | 17 |
| Credits: sold to exempt purchasers, exported, or casualty loss | | | | |
| 18a Region 1 total | | | 18a | |
| 18b Region 2 total | | | 18b | |
| 18c Region 3 total | | | 18c | |
| 19 Net credits (<i>add lines 18a, 18b, and 18c</i>) | | | 19 | |
| 20 Refunds previously requested on Form AU-629 | | | 20 | |
| 21 Total credits on diesel motor fuel (<i>subtract line 20 from line 19</i>) | | | | 21 |
| 22 Total prepaid sales tax due on diesel motor fuel (<i>subtract line 21 from line 17</i>) | | | | 22 |

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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 | | |
| 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.

