



Instructions for Form FT-960

Uniform Manifest for Interstate (Importation) Movements of Motor Fuel and Diesel Motor Fuel

General information

All transporters who transport motor fuel or diesel motor fuel into or through New York State (NYS) that originate from a point outside NYS must complete Form FT-960. The manifest is not required for the transportation of liquefied petroleum gas, compressed natural gas, and propane gas; however, a properly completed Form FT-960 or Form FT-970, *Uniform Manifest for Intrastate Movements of Motor Fuel and Diesel Motor Fuel*, may be used to satisfy the Article 21 manifest requirement. Form FT-970 is used for transporting the fuel within and out of NYS that originate from a point within NYS. A properly prepared Form FT-960 or Form FT-970 must be in the possession of the operator/driver of a truck or other motor vehicle, or the master or other person in charge on a barge or other vessel.

You must properly complete all the appropriate manifest entries each time you pick up a load of motor fuel or diesel motor fuel outside NYS if the fuel will be imported into or through NYS. You must properly prepare a separate manifest for each owner, importer, or business for whom you carry motor fuel or diesel motor fuel, even if the fuel is part of the same load.

You may reproduce (photocopy, computer-generate, etc.) Form FT-960 and/or incorporate it into other fuel documents that you use provided the reproduction is an exact facsimile in the same format and the same general size as the official Form FT-960.

If you transport motor fuel and/or diesel motor fuel by truck, you may be allowed to use a manifest in a different format after receiving written permission from the Tax Department. Submit your request for use of a different format to:

**NYS TAX DEPARTMENT
TFAB/FAM
W A HARRIMAN CAMPUS
ALBANY NY 12227-9340**

You must submit a copy of the different format and indicate whether it will be used for transporting diesel motor fuel or motor fuel, or both, with your request. The facsimile must contain all of the required information, and the information must be clearly identifiable and easily related to the information required on the manifest (for example, all lines should be numbered to match the corresponding lines on the manifest). You must demonstrate special circumstances and impossibility of compliance or other compelling necessity before permission will be granted.

Motor fuel is gasoline, benzol, reformulated blendstock for oxygenate blending, conventional blendstock for oxygenate blending, E85, fuel grade ethanol that meets the ASTM International active standards specifications D4806 or D4814, or other product which is suitable for use in the operation of a motor vehicle engine.

Diesel motor fuel is No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type. It does not include any product specifically designated as No. 4 diesel fuel.

Specific instructions

You must take the following steps when transporting motor fuel or diesel motor fuel into or through NYS.

1. Before the importation of motor fuel or diesel motor fuel into NYS or the movement of motor fuel or diesel motor fuel through NYS, complete:
 - a. *Part 1 – Transporter*, lines 1-5;
 - b. *Part 2 – Distributor*, lines 6-9 (for importations of motor fuel or diesel motor fuel only);

- c. *Part 3a – First loading*, lines 10-15;
- d. *Part 3b – Second loading*, as applicable, lines 10-15;
- e. *Part 4a – First off-loading*, lines 16-19; and
- f. *Part 4b – Second off-loading and Part 4c - Third off-loading*, as applicable, lines 16-19.

Keep the manifest on the transportation equipment until the last delivery covered by the manifest is made.

2. Upon delivery of any motor fuel or diesel motor fuel, you must verify the correctness of the date and time of delivery on line 17 of Parts 4a, 4b, and 4c, as applicable. If you deliver motor fuel or diesel motor fuel to a storage facility required to be registered as a terminal operator, you must always leave a copy of the manifest at the terminal.
3. You must provide the registered distributor shown on line 6 of the manifest with a copy of the manifest.

The transporter and all others who are required to get a copy of the manifest must keep the copy of the manifest for a period of three years from the end of the month when the fuel was delivered.

Delivery or manifest changes

If, at any time before completion of the last delivery, there is a change to any manifest information, you must immediately amend the manifest to reflect the change.

Line instructions

Part 1 – Transporter

Complete Part 1 before entering NYS.

Line 1 – Assign a number to the manifest and enter the manifest number on line 1. You must consecutively number your manifests.

Line 2 – Enter transporter's name.

Line 3 – For motor fuel importation only. If you are transporting motor fuel in NYS that is being imported into the state for use, distribution, storage, or sale, you must possess a license as an importing transporter or you will be subject to civil or criminal penalties, or both. If you are transporting motor fuel that is being so imported, enter your NYS importing transporter license number. If you are not transporting motor fuel that is being so imported, enter **N/A**.

Line 4 – For truck or trailer transport only. You must possess an automotive fuel carrier (AFC) certificate of registration for all trucks and trailers that transport motor fuel or diesel motor fuel within NYS and have a gross vehicle weight in excess of 18,000 lbs., or you will be subject to civil or criminal penalties, or both. Enter your AFC certificate of registration number if you are transporting motor fuel or diesel motor fuel by truck or trailer. If you are not transporting by truck or trailer, enter **N/A**.

Line 5 – Enter name, number or other designation given by owner to identify barge. If not applicable, enter **N/A**.

Part 2 – Distributor

Complete Part 2 before entering NYS if the transportation involves an importation of motor fuel or diesel fuel into the state for use, distribution, storage, or sale.

Line 6 – Enter the distributor's (importer's) name. The distributor's name must appear on the current Tax Department list of registered distributors for the product being loaded. See Publication 532, *New York State Petroleum Business Tax Registrations and Licenses*.

The *distributor* is the person, firm, association, or corporation that imports or causes the fuel to be imported into NYS.

Line 7 – Enter the registration number of the distributor shown on line 6 of the manifest after the appropriate designation: *M* – (distributor of motor fuel); *D* – (distributor of diesel motor fuel); *R* – (retailer of non-highway diesel motor fuel only); *K* – (distributor of kero-jet fuel only). Some distributors may have registration numbers for both motor fuel and diesel motor fuel. Enter only the registration number(s) that applies to the type(s) of fuel being transported.

Line 8 – Enter the name and address of the firm or broker that ordered the transportation.

Line 9 – Enter the name and address of the firm that paid or will be billed for the transportation.

Parts 3a and 3b – First and second loading

Complete Part 3a before entering NYS. For a second loading, also complete Part 3b.

Line 10 – Enter the name and address of the terminal or other location where the fuel is loaded.

Line 11 – Enter the date and time the loading of fuel is completed.

Line 12 – Enter the name and address of the owner of the fuel after it is loaded.

Line 13 – Enter the date and time of departure.

Line 14 – Enter either the name and address or the account number of the account from which the fuel was drawn.

Line 15 – In the appropriate space, enter the number of gallons of each type of fuel loaded.

Parts 4a, 4b and 4c – First, second, and third off-loading

Complete Part 4a before entering NYS. For a second or third off-loading, also complete Part 4b or Part 4c. Correct line 17, if necessary, when the delivery is complete.

Line 16 – Enter the name and address of the terminal or site where the fuel is to be off-loaded.

Line 17 – Enter the date and time the delivery of fuel is to be completed. Upon delivery, correct the entries, if necessary.

Line 18 – Enter either the name and address or the account number of the account into which the fuel is to be delivered.

Line 19 – Enter the number of gallons for each type of fuel to be off-loaded.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service