

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-86 (11)M
(See also TSB-M-85 (5)M)
Motor Fuel Tax
December 1, 1986

Subject: Motor Fuel Tax Law Changes (Manifest Requirements)

Chapter 276 of the New York State Laws of 1986 made amendments to Article 12-A, Motor Fuel Tax Law, effective July 14, 1986. This memorandum, TSB-M-86(11)M (Manifest Requirements), together with

TSB-M-86(9)M (Registrations and Licenses),
TSB-M-86(10)M (Tax Imposition) and
TSB-M-85(8.1)M (Criminal Penalties and other Offenses),

reflects the Chapter 276 Motor Fuel Tax Law Changes of 1986.

These memoranda should be associated with

TSB-M-85(5)M (Registrations and Tax Imposition) and
TSB-M-85(8)M (Criminal Penalties)

which respectively reflect the Chapter 44 and Chapter 65 Motor Fuel Tax Law Changes of 1985.

Chapter 276 of the New York State Laws of 1986 requires that any transportation of motor fuel into, through or within the state must be accompanied by specific manifest information.

On and after December 1, 1986, the Motor Fuel Regulations, Part 413, provide that whenever motor fuel is transported into, through or within New York State, the transporter must complete or cause to be completed a Uniform Manifest Form, Form FT-960 and must cause the manifest to be in the possession of: (1) the person on a vessel who is in charge of the barge, tanker or other vessel transporting motor fuel; or (2) the driver of the motor vehicle transporting motor fuel; or (3) the operator at the main control facility located in this state if a pipeline is used to transport motor fuel in this state.

The attached Form FT-960 is the prescribed form to be used for all transportation of motor fuel into, through or within the state. This form may be reproduced and/or incorporated into other motor fuel documents that transporters use provided the reproduction is an exact facsimile in the same format and of the same general size as the official Form FT-960.

Transporters who can demonstrate special circumstances may apply in writing to the Department of Taxation and Finance for permission to use, for intrastate truck movements only on an interim basis, a manifest in a format different from the format of the uniform manifest form. Only in the exceptional case of impossibility or compelling necessity will a departure from the use of the format of the uniform manifest be allowed for interstate truck movement of motor fuel in New York State.

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The particular format must accompany the application and must be approved by the Department prior to its use. Applications for permission to use a format other than that used on the Uniform Manifest Form may be submitted to:

New York State Department of Taxation and Finance
Tax Enforcement Division
Building 9
W. A. Harriman Campus
Albany, New York 12227

With respect to intrastate transportation of motor fuel by truck, the use of a manifest form in a different format if approved, will be permitted only on an interim basis, as necessary, to allow an orderly transition to the use of the Uniform Manifest Form (Form FT-960) for all transportation of motor fuel.

Pipeline operators may apply to the Department for permission to use a manifest which differs from that of the uniform manifest form. The existing manifest documents and operational controls and procedures must be detailed to the Department in the pipeline operator's written request.

Transporters must provide a copy of the manifest to the operator of a terminal (a terminal is defined as a motor fuel storage facility with a storage capacity of 50,000 gallons or more, excluding facilities where motor fuel is stored solely for its retail sale at that facility) at the time motor fuel is offloaded. In addition, a copy must be sent to the registered distributor who imported motor fuel into New York State for use, distribution, storage or sale in the state.

Transporters, terminal operators, and registered distributors must maintain the manifests on file for a period of three years from the end of the month when the motor fuel was delivered.

The regulatory requirements for the manifest information described in TSB-M-82(15)M are no longer applicable to the transportation of motor fuel. The manifest requirements for the transportation of diesel motor fuel under the Highway Use Tax Law are not affected and remain the same as described in TSB-M-82(15)M. However, a transporter may choose to use Form FT-960 to satisfy the manifest requirements of the Highway Use Tax Law.

Motor fuel transporters who fail to comply with these new manifest provisions are subject to seizure and forfeiture of their cargo and means of transport and may also be subject to criminal prosecution.