

## **Changes in reporting requirements: Form FT-945/1045, Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel**

Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*, can now be filed online through the Tax Department's Sales Tax Web File Service. We highly encourage you to begin filing your FT-945/1045 using this online service.

If you decide to continue to file using the paper return, you should be aware that some reporting requirements for the form have changed, effective with the return for the September 1-30 reporting period. The changes also apply to the Web file version of the form.

The changes in reporting requirements on the September return include the following:

- Motor fuel distributors – gallonage breakdown  
You no longer need to separate motor fuel gallonage into regular, mid-grade, and premium. Beginning with this month's return, you need only to enter the combined gallonage for each region.
- Motor fuel and diesel motor fuel distributors – credits  
You don't need to separately report credits by type. Credits for losses are now combined with credits for fuel you exported or sold to exempt purchasers. However, the combined credit amount must now be reported separately by region.
- Filing a no-tax-due return  
We've clarified which boxes you need to complete to file a no-tax-due return. The requirement to file a return, even if you have no tax to remit, is not a new requirement. However, we've added instructions regarding which entries you should complete when filing a return with no tax due. The minimum penalty for failure to file on time is \$50, even if no tax is due.

**Form FT-945/1045 begins below.**



**Report of Sales Tax Prepayment  
On Motor Fuel/Diesel Motor Fuel**

**0713**

For the period **September 1, 2012**, through **September 30, 2012**, only; due **October 22, 2012**.

Sales tax vendor identification number	Business telephone number ( )	Daytime telephone number ( )	<b>Has your address or business information changed?</b>  To update your mailing address, visit our Web site (see <i>Need help?</i> in Form FT-945/1045-I, <i>Instructions for Form FT-945/1045</i> ) and look for the change my address option for further instructions, or enter your correct address on this form. For complete information, see instructions.
Legal name			
DBA (doing business as) name			
Street address			
City	State	ZIP code	

**Parts 1 and 2 — Registered distributors only**

**No activity?**

Motor fuel distributors: enter **0** in boxes 3, 8, and 21; diesel motor fuel distributors: enter **0** in boxes, 11, 16, and 21. 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.

**Part 1 — Computation of sales tax prepayment on motor fuel — registered distributors only**

	A — Number of gallons subject to tax	B — Sales tax prepayment per gallon	C — Tax due (column A × column B)	
Region 1	<b>1</b>	× \$.1475 =	<b>1</b>	
Region 2	<b>2</b>	× \$.140 =	<b>2</b>	
<b>3</b>	Gross sales tax prepayment on motor fuel (add lines 1 and 2) .....			<b>3</b>
<b>Credits: sold to exempt purchasers or exported; loss due to shrinkage, evaporation, or handling; or casualty loss</b>				
<b>4a</b>	Region 1 total .....			<b>4a</b>
<b>4b</b>	Region 2 total .....			<b>4b</b>
<b>5</b>	Net credits (add lines 4a and 4b) .....			<b>5</b>
<b>6</b>	Refunds previously requested on Form AU-629 .....			<b>6</b>
<b>7</b>	Total credits on motor fuel (subtract line 6 from line 5) .....			<b>7</b>
<b>8</b>	Net sales tax prepayment due on motor fuel (subtract line 7 from line 3) .....			<b>8</b>

**Part 2 — Computation of sales tax prepayment on diesel motor fuel — registered distributors only**

	A — Number of gallons subject to tax	B — Sales tax prepayment per gallon	C — Tax due (column A × column B)	
Region 1	<b>9</b>	× \$.1475 =	<b>9</b>	
Region 2	<b>10</b>	× \$.140 =	<b>10</b>	
<b>11</b>	Gross sales tax prepayment on diesel motor fuel (add lines 9 and 10) .....			<b>11</b>
<b>Credits: sold to exempt purchasers, exported, or casualty loss</b>				
<b>12a</b>	Region 1 total .....			<b>12a</b>
<b>12b</b>	Region 2 total .....			<b>12b</b>
<b>13</b>	Net credits (add lines 12a and 12b) .....			<b>13</b>
<b>14</b>	Refunds previously requested on Form AU-629 .....			<b>14</b>
<b>15</b>	Total credits on diesel motor fuel (subtract line 14 from line 13) .....			<b>15</b>
<b>16</b>	Net sales tax prepayment due on diesel motor fuel (subtract line 15 from line 11) .....			<b>16</b>
<b>17</b>	Total prepaid tax due on motor fuel and diesel motor fuel (add lines 8 and 16) .....			<b>17</b>
<b>Credit carryforward</b>				
<b>18</b>	Credit for an overpayment of tax made in a prior period .....			<b>18</b>
<b>19</b>	PrompTax payment (attach Form FT-945/1045-A, Monthly Schedule FT) .....			<b>19</b>
<b>20</b>	Subtotal (add lines 18 and 19) .....			<b>20</b>
<b>21</b>	Balance due (subtract line 20 from line 17; attach a check or money order for this amount; see instructions) .....			<b>21</b>

**Parts 3 and 4 — Motor fuel wholesalers, jobbers, etc., proceed to Part 3 on the back**

For office use only

Sales tax vendor identification number
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**Part 3 — Inventory reconciliation of motor fuel (in gallons) — sellers of motor fuel other than registered distributors only**

22	Opening inventory of motor fuel (see instructions) .....	22	
<b>Adjustments to motor fuel inventory</b>			
23	Purchased in-state .....	23	
24	Other gain (or loss) to inventory (see instructions) .....	24	
25	Net adjustments to inventory (add lines 23 and 24; if line 24 is a loss, subtract line 24 from line 23) .....	25	
26	Motor fuel available for sale (add lines 22 and 25) .....	26	
27	Motor fuel sold, used, or transferred (see instructions) .....	27	
28	Closing inventory (subtract line 27 from line 26) .....	28	

**Part 4 — Supplemental information — sellers of motor fuel other than registered distributors only**

If you are not a registered distributor of motor fuel (Article 12-A), mark an **X** here  and see instructions for attachments required.

**Do not include the sales tax prepayment reported on this return in any other sales tax return, schedule, or report.**

<b>Authorized person</b>	Signature of authorized person		Official title		
	E-mail address of authorized person		Telephone number ( )		Date
<b>Paid preparer use only</b> <i>(see instr.)</i>	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
	E-mail address of individual preparing this return		Telephone number ( )		Preparer's NYTPRIN Date

**Need help?**

See Form FT-945/1045-1, *Instructions for Form FT-945/1045*, for where to file.