



Instructions for Form FT-970

Uniform Manifest for Intrastate Movements of Motor Fuel and Diesel Motor Fuel

General information

All transporters who transport motor fuel or diesel motor fuel within or out of New York State (NYS) from a point within NYS must complete Form FT-970. 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, *Uniform Manifest for Interstate (Importation) Movements of Motor Fuel and Diesel Motor Fuel*, or Form FT-970 may be used to satisfy the Article 21 manifest requirement. Form FT-970 may not be used for importations into, or movements through NYS; Form FT-960 is used for transporting the fuel into or through NYS from a point outside NYS. A properly prepared Form FT-970 or Form FT-960 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. 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-970 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-970. You may add multiple Part 4's onto the reproduction if you make multiple deliveries and you may preprint any information on the manifest if it is more convenient for you (name, loading site, etc.).

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**

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).

Definitions

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 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.

Taxable delivery is a delivery of motor fuel or diesel motor fuel, upon the sale of which the state excise tax must be paid or assumed by the seller and passed through to the purchaser. Generally, for motor fuel, all deliveries are taxable except deliveries to the United States and its agencies or instrumentalities; to NYS and its agencies, instrumentalities, or political subdivisions; and to qualified hospitals. With respect to diesel motor fuel, taxable

deliveries include, but are not limited to, deliveries of highway diesel motor fuel to a service station, and deliveries of both highway and non-highway diesel motor fuel to construction sites.

Specific instructions

You must take the following steps when you transport motor fuel or diesel motor fuel in NYS.

1. Before transporting any motor fuel or diesel motor fuel in NYS, complete:
 - a. *Part 1 — Transporter*, lines 1-4;
 - b. *Part 3a — First loading*, lines 7-11;
 - c. *Part 3b — Second loading*, as applicable, lines 7-11; **and**
 - d. *Part 4 — Off-loading*, line 12.

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

2. Before any diesel motor fuel is transported in NYS, complete all of *Part 2 — Distributor*, lines 5 and 6, as well.
3. Upon delivery of any motor fuel or diesel fuel, you must verify the correctness of the date and time of delivery on line 12A of the appropriate Part 4. **Note:** If you deliver motor fuel or diesel 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.
4. Upon your last delivery, enter the amount of any fuel remaining on the transportation equipment in *Part 5 — Carryover*, line 13. This remaining fuel must be accounted for on your next manifest on line 10 of Parts 3a and 3b, as applicable.

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.

Alternate method for in-state loadings for in-state delivery

In lieu of separate Parts 3a and 3b, as applicable for each loading, you may use loading tickets or invoices that contain all of the Parts 3a and 3b information (except line 10) for any additional loadings of motor fuel or diesel motor fuel by the same driver of the delivery vehicle during a work shift. The loading tickets or invoices must be carried on the delivery vehicle and the driver must maintain a method of directly associating the loading tickets or invoices with the manifest to which they apply. Examples of associating the tickets or invoices include: stapling them to the manifest, enclosing them in the same envelope with the manifest, or clipping them on a clipboard with the manifest. You must keep the loading tickets or invoices associated with the manifest for three years.

Alternate method for multiple deliveries (may be used only for truck deliveries)

In lieu of completing line 12A of Part 4 for each delivery, you may use delivery tickets or invoices that contain **all** of the Part 4 information (name of customer, address of delivery point, date and time of delivery, number of gallons of fuel, and type of fuel) provided the delivery tickets or invoices are carried on the truck and the driver maintains a method of directly associating the delivery tickets or invoices with the manifest to which they apply.

Delivery tickets or invoices may be used for taxable deliveries only if line 12B is completed, the deliveries are by truck, and all such deliveries by the vehicle's driver for that work shift are taxable. For nontaxable deliveries, delivery tickets or invoices may be used if line 12C has been completed; any taxable deliveries by the driver for that shift would have to be listed separately on line 12A.

Delivery or manifest changes

If, after the fuel is loaded, 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 transporting motor fuel or diesel fuel.

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

Line 2 — Enter transporter's name.

Line 3 — 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 4 — 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 all movements of diesel motor fuel except movements of diesel motor fuel that were purchased at retail in NYS for self-use.

If not applicable, enter **N/A** on lines 5 and 6.

Line 5 — Enter the distributor's name if you are transporting diesel motor fuel in NYS. The distributor's name must appear on the current Tax Department list of registered distributors for diesel motor fuel.

The *distributor of diesel motor fuel* is the person, firm, association or corporation that owns the diesel motor fuel in the state.

Line 6 — Enter the registration number of the distributor shown on line 5 of the manifest after the appropriate designation: *D* - (distributor of diesel motor fuel); *R* - (retailer of non-highway diesel motor only); *K* - (distributor of kero-jet fuel only).

Parts 3a and 3b — First and second loading

Complete Part 3a before transporting any motor fuel or diesel motor fuel in NYS. For a second loading, also complete Part 3b.

Line 7 — Enter the name and address of the terminal or other location where the fuel is loaded.

Line 8 — Enter the date and time the loading of fuel is completed.

Line 9 — Enter either the name and address or the account number of the account from which the fuel is drawn when it is loaded.

Line 10 — Enter the previous manifest number, type(s) of fuel, and number of gallons of each type of fuel being transported and covered by this manifest that were carried over from the previous manifest. This would include gallons left on a truck, trailer, or barge from the previous day or shift; or gallons that were on a truck, trailer, or barge before receipt of fuel on line 11, etc. If there is no carryover, enter **N/A**.

If you use meter readings, you may enter the meter (the totalizer) reading(s) in addition to the number of gallons of fuel loaded. The meter reading(s) must agree with that shown on line 13 of the previous manifest used for that particular transportation equipment.

Line 11 — In the appropriate space, enter the number of gallons of each type of fuel loaded.

Part 4 — Off-loading

Complete Part 4 before transporting any motor fuel or diesel motor fuel in NYS. Upon delivery, correct the entries for date and time of delivery if necessary.

Line 12A — Complete line 12A for all deliveries of motor fuel or diesel motor fuel. This includes the transporter's and distributor's own facilities. Upon delivery, correct the entries for date and time of delivery, if necessary.

Line 12B — Complete line 12B if you are using delivery tickets or invoices for taxable deliveries of motor fuel or diesel motor fuel by truck in lieu of listing the deliveries on line 12A. You may use delivery tickets or invoices for taxable deliveries **only** if **all** the deliveries to be made by the vehicle during a single work shift are taxable.

Line 12C — Complete line 12C if you are using delivery tickets or invoices for nontaxable deliveries of motor fuel or diesel motor fuel by truck in lieu of listing the deliveries on line 12A. If this method is selected and the vehicle makes one or more taxable deliveries of motor fuel or diesel motor fuel during a work shift, the taxable deliveries must be listed on line 12A. Under these circumstances, delivery tickets or invoices may not be used for taxable deliveries.

Part 5 — Carryover

Complete Part 5 upon your last delivery.

Line 13 — Use this line to indicate the balance of fuel that will be carried over and accounted for on another manifest. This would occur when there is a balance of fuel on the transportation equipment:

Examples:

- the last delivery was made and the transporter starts its trip to a terminal or bulk plant to take on more fuel, or
- there was an identifiable and distinct break or interruption in the delivery of the fuel (for example, a truck is garaged overnight and deliveries are continued the next day).

Indicate the type(s) of fuel remaining on the transportation equipment and enter the number of gallons of each type of fuel remaining. If you use metered devices, you may enter the closing meter reading on line 13 in lieu of or in addition to entering the number of gallons of each type of fuel remaining.

Need help?



Visit our Web site 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) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082.

If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.