

**Instructions for Forms FT-941 and FT-941.1****FT-941/941.1-I**

(1/16)

Terminal Operator's Monthly Report of Diesel Motor Fuel and Motor Fuel Inventory and Terminal Operator's Individual Account Reconciliation**Who must file**

- Anyone who is required to register as a terminal operator, pursuant to Tax Law section 283-b.
- Anyone storing any motor fuel or diesel motor fuel at storage facilities with a storage capacity of 50,000 gallons or more, excluding any facility where the motor fuel or diesel motor fuel is stored solely for its retail sale or for self-use.

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 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 No. 4 diesel fuel.

Non-highway diesel motor fuel is any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

Highway diesel motor fuel is any diesel motor fuel that is not non-highway diesel motor fuel.

Instructions for Form FT-941

A separate FT-941 must be filed for each facility where diesel motor fuel or motor fuel is stored, excluding any facility where the fuel is stored solely for its retail sale or for self-use.

- Enter the month and year covered by this report.
- Enter the complete name and business address of the terminal operator.
- Enter the federal employer identification number (EIN).
- Enter the address of the facility.

Box A – Mark an **X** in this box if you qualify for exemption from detailed reporting because you are registered under Article 12-A, reporting all your fuel on your tax return(s), and storing only your own fuel.

Lines 1 through 3 – Type of fuel stored

Add the amounts in each row and enter the total in the *Total gallons* column.

Line 1 – Enter the total book inventory of fuel on hand at the end of the month. These amounts are determined by adding the net inventory reported on line 7 of Form(s) FT-941.1 filed for each type of fuel for each account.

Line 2 – Enter the gallons stored in the facility as determined by taking a physical inventory.

Line 3 – Enter the difference (if any) between lines 1 and 2 and explain any difference as part of this report where indicated.

Line 4 – Enter the date (month and day) you completed the physical inventory.

Instructions for Form FT-941.1

A separate FT-941.1 must be filed for each person who has fuel stored in the facility, including a separate Form FT-941.1 for your business if you store fuel in the facility for others.

- Enter the month and year covered by this report.
- Enter identifying information requested for both the terminal operator and the individual account, and include the account EIN.
- Enter the information in Parts 1, 2, and 3 (in gallons) by type of fuel.

Part 1 – Reconciliation for each type of fuel

Line 1 – Enter the book inventory at the beginning of the month. If different from the prior month's ending inventory attach an explanation.

Line 2 – Enter the total receipts as shown in Part 2.

Line 3 – Add lines 1 and 2 and enter the totals.

Line 4 – Enter the total withdrawals as shown in Part 3.

Line 5 – Subtract line 4 from line 3 and enter the balance in each column.

Line 6 – Enter any adjustments to this account and indicate any loss in brackets ([]).

Line 7 – If line 6 is a gain, add lines 5 and 6 and enter the total. If line 6 is a loss, subtract line 6 from line 5 and enter the result. Include these amounts in the book inventory for the facility reported on Form FT-941, line 1.

Part 2 – Summary of receipts

A. Intrastate truck or tank wagon receipts:

A single combined entry may be used for intrastate truck or tank wagon receipts (if no importation into New York State is involved and the same transporter is used). If you elect to combine receipts, you must enter the number of individual deliveries in the *Mode of delivery* column (example: T/T (8)) and enter the total gallons of each type of fuel.

B. For all other receipts into this account during the month, the following information must be entered:

- month and day of delivery
- mode of delivery (barge, pipeline, book transfer, etc.)
- name of the carrier making the delivery
- carrier's EIN
- number of gallons of each type of fuel received, the product code for other fuel, and the total gallons of each delivery.

Total each column of this part and transfer these totals to Part 1, line 2.

Part 3 – Summary of withdrawals

Withdrawals by truck or tank wagon

Enter the **total** gallons for each type of fuel and the **total** gallons withdrawn from the account by truck or tank wagon during the month.

Withdrawals by all other methods

For all other withdrawals (barge, pipeline, book transfer, etc.), enter the following information for **each** withdrawal:

- month and day the fuel was withdrawn from the account
- mode of withdrawal (barge, pipeline, book transfer, etc.)
- name of the carrier from the facility
- carrier's EIN
- number of gallons of each type of fuel withdrawn, the product code for other fuel, and total gallons removed from inventory for each withdrawal.

Total each column of this part for each account and transfer these totals to Part 1, line 4. Be sure to include the gallons withdrawn by truck or tank wagon reported on the top line.

When to file

The report is due within 25 days from the end of the month covered by this report. When the due date is a Saturday, Sunday, or legal holiday (as defined by the General Construction Law), you are permitted to file on the next business day.

Where to file

Mail the completed Form FT-941, with all required attachments to:

**NYS TAX DEPARTMENT
PETROLEUM TRACKING UNIT
PO BOX 5500
ALBANY NY 12205-0500**

If you have any questions, contact the Petroleum Tracking Unit by calling (518) 591-3095 or by writing to the above address.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the form(s) covered by these instructions to: NYS Tax Department, Petroleum Tracking Unit, 90 Cohoes Ave, Green Island NY 12183-1515.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the web address and telephone number.

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) 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.