



# Instructions for Form FT-942

## Diesel Motor Fuel and Motor Fuel Transporter's Monthly Report

Every transporter of diesel motor fuel and motor fuel within New York State (NYS) must keep detailed records and is subject to manifest requirements in accordance with regulations.

### Who must file this report

Form FT-942 must be filed monthly by:

- NYS licensed importing/exporting transporters of motor fuel as required by the Tax Law section 283-a;
- transporters of diesel motor fuel or motor fuel from a point in NYS to a point outside of NYS; **and**
- transporters of diesel motor fuel from a point outside NYS to a point within NYS.

### Definitions

*Motor fuel* means 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. However, any product that is not commonly or commercially known or sold as gasoline or a blend of gasoline is not deemed to be suitable for use in the operation of a motor vehicle engine until one of the following, whichever is the earliest, takes place:

- the product is compounded or otherwise mixed with gasoline or any other product or products, the result of which will be sold or used as fuel in the operation of a motor vehicle engine as is reasonably concluded from the facts and circumstances concerning the product;
- the product is destined for use in the operation of a motor vehicle engine as is reasonably concluded from the facts and circumstances concerning the product;
- the product is specifically designated, advertised, or labeled as a fuel suitable for use in the operation of a motor vehicle engine; **or**
- the product is pumped into the fuel tank of a motor vehicle for use in the operation of the motor vehicle on the public highways of NYS or is pumped into the fuel tank of a pleasure or recreational motor boat for use in the operation of the boat on the waterways of NYS, including any waterways bordering on the state.

Under the Tax Law, propane, liquefied petroleum gas, compressed natural gas, ethanol, and other products may be considered motor fuel.

*Diesel motor fuel* means 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.

### Reporting of transactions

Use Form FT-942, Part 1, to report the following transactions:

- each shipment of fuel from a point outside NYS for delivery into NYS for use, storage, distribution, or sale in NYS;
- all lighterage transactions that occur in the territorial waters of NYS;
- if you are a registered 12-A motor fuel distributor, diesel motor fuel distributor, retailer of non-highway diesel motor fuel only

or distributor of kero-jet fuel, and you transport fuel for another person, also report your own product that you imported into NYS.

Use Form FT-942, Part 2, to report:

- each delivery of fuel from a point in NYS for direct delivery to a point out of NYS;
- if you are a registered 12-A motor fuel distributor, diesel motor fuel distributor, retailer of non-highway diesel motor fuel only or distributor of kero-jet fuel, and you transport fuel for another person, also report your own product that you exported out of NYS.

Barge and other water transportation companies are not required to report shipments from one land terminal in NYS to another land facility within NYS. Report in Part 2 each loading of a vessel where the fuel is intended to be exported out of NYS.

Do not report shipments of fuel that are only traversing NYS; that is, originating from a point outside NYS and passing through NYS for a direct delivery to a point outside NYS.

### General instructions

- Enter the month and year of the period covered by this report.
- Enter your business name and street address.
- Enter your federal employer identification number (EIN). If you do not have one, enter your social security number. If you have neither enter your New York identification number.
- Enter your business telephone number.

There are three boxes on Form FT-942 that allow for limited reporting or for removal of your name from our mailing list.

**Box A** — Mark an **X** in this box if you are a person registered under Article 12-A as a motor fuel distributor, a diesel motor fuel distributor, a retailer of non-highway diesel motor fuel only, or a distributor of kero-jet fuel who has no activity to report since **all** transactions are reported on your tax return. (See *Reporting of transactions* above.)

**Box B** — Mark an **X** in this box if you are a person with no reportable activity for the month.

**Box C** — Mark an **X** in this box if you have ceased business. If you mark box **C**, your name will be removed from our mailing list. If your business operations change so that this report would be required for future periods, you must notify the Tax Department immediately to be reinstated to the mailing list.

If you have ceased business and were a NYS licensed importing/exporting transporter, you must complete the back of your transporter license and submit it with Form FT-942. If you ever want to be licensed again as a NYS importing/exporting transporter, you must reapply on Form TP-650, *Application for Registration Under Articles 12-A and 13-A*.

### Column instructions

In many cases, the information requested for columns 1 through 9 may be obtained from Form FT-960, *Uniform Manifest for Interstate (Importation) Movements of Motor Fuel and Diesel Motor Fuel*, or Form FT-970, *Uniform Manifest for Intrastate Movements of Motor Fuel and Diesel Motor Fuel*.

**Column 1 — Date of delivery** — Enter the date (month and day) of each shipment of fuel you transported either into or out of NYS. This should agree with line 13 or line 8, respectively, of Form FT-960 or Form FT-970.

**Column 2 — Place of origin** — Enter the name of the terminal or the terminal control number from which the fuel was loaded onto your transporting equipment, or enter the federal terminal identification number. This should be the same as line 10 or line 7, respectively, of Form FT-960 or Form FT-970. For off-shore lightering, enter the name and number of the vessel from which the product was loaded.

**Columns 3 and 4 — Name and EIN of importer/exporter** — If the fuel is being imported into NYS for use, distribution, storage, or sale, or if it is being exported out of NYS, enter the name and EIN of the importer or the exporter.

*Importer* is the person who imports or causes the fuel to be imported into the state (including NYS territorial waters); therefore, more than one party in any particular importation transaction may have imported motor fuel or caused the fuel to be imported. Enter in column 4 the required information for the importer who is the **last person to own the fuel at the time that off-loading begins** at or into any terminal, facility, or other land-sited repository for use, distribution, storage, or sale in NYS. The name of the importer should be the same as line 6 on Form FT-960.

*Exporter* is the person who owns the fuel immediately before the fuel is being exported out of NYS. For diesel motor fuel, the name of the exporter is the same as line 5 on Form FT-970.

**Column 5 — Place of destination** — Enter the name of the facility or the terminal control number where the fuel was unloaded (terminal, purchaser's storage tank, retail service station, etc.), or enter the federal terminal identification number. This should be the same as line 16 or line 12, respectively, of Form FT-960 or Form FT-970. For off-shore lightering, enter the name and number of the vessel onto which the fuel was off-loaded. For multiple deliveries to consumers, enter **multiple drops** in the column.

**Column 6 — Mode of delivery** — Enter the abbreviation of the mode of delivery.

- B** – Barge
- R** – Railroad
- P** – Pipeline
- T** – Truck or tractor trailer

**Column 7 — Identification number of transportation equipment**

Enter transportation equipment used to transport the fuel as follows:

Barge: Enter barge name and number.

Railroad: Enter railroad car number.

Pipeline: Enter batch number.

Motor vehicle: Enter NYS automotive fuel carrier (AFC) permit number.

If you are engaged in more than one type of transportation, enter the type as well as the identifying information for each delivery.

**Column 8 — Gallons** — Enter the number of gallons delivered. This should be the same as line 19 or line 12, respectively, of Form FT-960 or Form FT-970. If the number of gallons delivered was verified by an independent inspector, enter the verified amount; otherwise, report gross gallons.

**Column 9 — Product code** — Indicate the type of fuel transported by entering its code.

## When to file

This report is due within 25 days from the end of the month covered by the report. When the due date is a Saturday, Sunday, or legal holiday (as defined by section 24 of the General Construction Law), you are permitted to file on the next business day.

## Where to file

This report must be mailed 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?* on page 2 of these instructions 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 forms covered by these instructions to: NYS Tax Department, Petroleum Tracking Unit, W A Harriman Campus, Albany NY, 12227.

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and online services)



**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): (518) 485-5082