Department of Taxation and Finance

Quarterly Inventory Report by Retail Service Stations and Fixed Base Operators

FT-943
(5/26)

Do not attach this report to your sales tax return or use it to report sales or to remit sales tax due. This is an information report, **not** a sales tax return.

Sales tax vendor identification number	Business telephone number
	( )
Legal name	
DBA (doing business as) name	
Street address	
City / State / ZIP code	

Has your address or business information changed?

To update your mailing address, visit our website; otherwise, call the Miscellaneous Tax Information Center (see *Need help?* on page 2). You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts,* to update your mailing address. To change additional information (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can get these forms from our website, or by phone. See *Need help?*.

Mark an ***X*** in the appropriate box to indicate the period covered by this report.

☐ Mar 1 – May 31, 2026 Due: Jun 22, 2026	☐ Jun 1 – Aug 31, 2026 Due: Sep 21, 2026	☐ Sep 1 – Nov 30, 2026 Due: Dec 21, 2026	☐ Dec 1, 2026 – Feb 28, 2027 Due: Mar 22, 2027

- Every retail vendor purchasing, selling, or using motor fuel or highway diesel motor fuel must file this form each quarter. Use this form to report the requested information for all business locations for which you file sales tax returns under the sales tax identification number above. You must file a separate Form FT-943 for each location having a separate sales tax identification number.
- Use this form to account for motor fuel or highway diesel motor fuel held at retail service stations (including fixed bases). You must file this form in addition to any other inventory report required as a result of your other business activities.

Part 1 – Business description

☐ **Number of locations –** Indicate the number of locations in New York State at which you make **retail** sales of motor fuel or highway diesel motor fuel and that are covered by this report.

PBS number ____ — _____

Petroleum Bulk Storage (PBS) Certificate number issued by NYS DEC. Attach additional sheets, if necessary, to list all site numbers reported under the sales tax identification number above.

Mark an ***X*** in the box(es) that describe(s) your motor fuel or highway diesel motor fuel business. You may mark an ***X*** in more than one box.

☐ 1. Service station operator
☐ 2. MCTD motor fuel wholesaler
☐ 3. Non-MCTD motor fuel wholesaler
☐ 4. Registered distributor of motor fuel
☐ 5. Registered distributor of diesel motor fuel
☐ 6. Registered distributor of kero-jet fuel

Part 2 – Inventory reconciliation *(report by type of fuel)*

For lines 1 through 5, add amounts in columns A, B, and C and enter totals in column D. Enter figures for highway diesel motor fuel in column E (for kero-jet fuel, preface the number of gallons with a capital ***K***).

Line 1 – Indicate by gallons and type of fuel, the retail service station or fixed-base inventory on hand at the beginning of the quarter. The opening inventory should be the same as the previous quarter's closing inventory; attach an explanation if these figures **do not** correspond.

Line 2 – Enter, by type, the number of gallons of motor fuel or highway diesel motor fuel purchased or transferred from your non-retail marketing locations to your retail service stations (or fixed bases) during the quarter.

Line 4 – Enter, by type, the number of gallons of motor fuel or highway diesel motor fuel sold or used during the quarter.

Line 5 – Subtract line 4 from line 3. The amount on line 5 is your closing inventory for the quarter, and should also be your opening inventory for the next quarter.

	Motor fuel				E
	A Regular unleaded*	**B** Mid-grade unleaded	**C** Premium unleaded**	**D** Total *(A + B + C)*	Highway diesel motor fuel ***
1 Opening inventory	gal.	gal.	gal.	gal.	gal.
2 Additions to inventory *(see instructions above)*	gal.	gal.	gal.	gal.	gal.
3 Fuel available for sale *(add lines 1 and 2)*	gal.	gal.	gal.	gal.	gal.
4 Fuel sold or used.....	gal.	gal.	gal.	gal.	gal.
5 Closing inventory *(subtract line 4 from line 3)*	gal.	gal.	gal.	gal.	gal.

* Unleaded fuel includes kerosene compounds and propane.

** Premium fuel includes unleaded premium and aviation gasoline.

*** *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. Diesel motor fuel 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 which is not non-highway diesel motor fuel.
Dyed diesel motor fuel is diesel motor fuel which has been dyed in accordance with and for the purpose of complying with 26 USC 4082(a).

Part 3 – Summary of motor fuel and diesel motor fuel purchases

Retail vendors must report motor fuel purchases (if not registered as a motor fuel distributor) and highway diesel motor fuel purchases (if not registered as a diesel motor fuel or kero-jet fuel distributor). Complete columns A through D for fuel purchased in New York State during the quarter.

Column A

For motor fuel purchases – Enter the name and identification number of the supplier from whom the fuel was purchased as it appears on either Form FT-935, *Certification of Taxes Paid on Motor Fuel (Prepayment of Sales Tax and Payment of the Motor Fuel Tax and the Petroleum Business Tax)*, or on another document given to you certifying that the taxes were paid. **List all** suppliers from whom you purchase motor fuel.

If you are an MCTD or non-MCTD motor fuel wholesaler, and reported a transfer of motor fuel from your non-retail marketing locations to your retail service station in Part 6 of Form FT-945/1045, *Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return*, enter ***self*** in column A and complete the information requested in columns C and D for that fuel.

For diesel motor fuel purchases – Enter the name and identification number of the supplier from whom the fuel was purchased as it appears on either Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*, or on another document given to you certifying that the taxes were paid. **List all** suppliers from whom you purchase diesel motor fuel.

Column C – Indicate the type of fuel purchased by entering ***U*** (regular unleaded), ***M*** (mid-grade unleaded), ***P*** (premium unleaded), ***D*** (diesel), or ***K*** (kero-jet).

Column D – Enter the total number of gallons for each type of fuel purchased during the quarter from that supplier.

A – Name and ID number of supplier	**B –** Address of supplier (street, city, state, and ZIP code)	**C –** Type of fuel	**D –** Total gallons purchased
(Name) (ID number)			

Attach additional sheets, if necessary, to list all suppliers for the reporting period.

Authorized person	Signature of authorized person		Official title	
	Email address of authorized person		Telephone number ( )	Date
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this report	Address	City State ZIP code	
	Email address of individual preparing this report	Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code / Date

Signature

If you are a sole proprietor, you must sign the report and print your title, email address, telephone number, and date.

If you are filing this report for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the report on behalf of the business, and print their title, email address, telephone number, and date.

If you do not prepare the report yourself, sign, date, and provide the requested taxpayer information. The preparer must also print their or the firm's name, sign the report, and provide the requested preparer information. Also see *Paid preparer's responsibilities* below.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

Where to file

Mail your report to: **NYS Tax Department, Petroleum Tracking Unit, PO Box 15197, Albany NY 12212-5197**.

Private delivery service – If you are using a private delivery service, see Publication 55, *Designated Private Delivery Services*.

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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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 for personal information, 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.