NEW YORK STATE

FT-945/1045

(10/26)

Department of Taxation and Finance

Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return

0827

For the period **October 1, 2026**, through **October 31, 2026**, only; due **November 20, 2026.**

Sales tax vendor identification number	Business telephone number	Daytime telephone number
	( )	( )

Legal name

DBA (doing business as) name

Street address

City | State | ZIP code

Mandate to use Sales Tax Web File – Most filers fall under this requirement *(see instructions)*.

Has your address or business information changed? – To update your mailing address, visit our website (see *Need help?* in Form FT-945/1045-I).

See Form FT-945/1045-I, *Instructions for Form FT-945/1045*, before completing any entries.

Pay amount shown on Part 5, line 32c. Make payable in U.S. funds to: ***New York State Sales Tax***
Attach your payment here. *(Detach all check stubs; see instructions for details.)*

Payment enclosed

No activity? – 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. Motor fuel distributors: enter ***0*** on lines 4, 13, 32c and 33; diesel motor fuel distributors: enter ***0*** on lines 17, 22, 32c and 33; all motor fuel wholesalers: enter ***0*** on lines 28, 32c and 33.

Part 1 – Registered motor fuel distributors only *(see instructions)*

	A – Number of gallons subject to tax	**B –** Sales tax rate	**C –** Tax due *(column A × column B)*
1 **Region 1**		× $.180 =	1
2 **Region 2**		× $.180 =	2
3 **Region 3**		× $.170 =	3

4 Gross prepaid sales tax on motor fuel *(add lines 1, 2, and 3 in column C)* 4

Credits: sold to exempt purchasers or exported; loss from shrinkage, evaporation, or handling; or casualty loss

5a Region 1 total 5a
5b Region 2 total 5b
5c Region 3 total 5c
6 Net credits *(add lines 5a, 5b, and 5c)* 6
7 Refunds previously requested on Form AU-629 7
8 Total credits on motor fuel *(subtract line 7 from line 6)* 8
9 Net prepaid sales tax due on motor fuel *(subtract line 8 from line 4)* 9

Motor fuel regional tax adjustment worksheet

	A – Number of gallons transferred	**B –** Differential rate	**C –** Adjustment *(col. A × col. B)*	**D –** Net adjustment
10a **Region 1** to **Region 2**		$.000	10a	
10b **Region 3** to **Region 1**		× $.010 =	10b	
10c **Region 3** to **Region 2**		× $.010 =	10c	

10d Subtotal 1 *(total due; add lines 10a, 10b, and 10c in column C)* 10d

11a **Region 1** to **Region 3**		× $.010 =	11a	
11b **Region 2** to **Region 1**		$.000	11b	
11c **Region 2** to **Region 3**		× $.010 =	11c	

11d Subtotal 2 *(total overpayment; add lines 11a, 11b, and 11c in column C)* 11d
12 Motor fuel regional tax adjustment total *(**subtract** line 11d from line 10d)* 12
13 Total prepaid sales tax due on motor fuel *(add lines **9** and 12)* 13

Part 2 – Registered diesel motor fuel distributors only *(see instructions)*

	A – Number of gallons subject to tax	**B –** Sales tax rate	**C –** Tax due *(column A × column B)*
14 **Region 1**		× $.180 =	14
15 **Region 2**		× $.180 =	15
16 **Region 3**		× $.170 =	16

17 Gross prepaid sales tax on diesel motor fuel *(add lines 14, 15, and 16 in column C)* 17

Credits: sold to exempt purchasers, exported, or casualty loss

18a Region 1 total 18a
18b Region 2 total 18b
18c Region 3 total 18c
19 Net credits *(add lines 18a, 18b, and 18c)* 19
20 Refunds previously requested on Form AU-629 20
21 Total credits on diesel motor fuel *(subtract line 20 from line 19)* 21
22 Total prepaid sales tax due on diesel motor fuel *(subtract line 21 from line 17)* ... 22

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Sales tax vendor identification number

Part 3 – Metropolitan Commuter Transportation District (MCTD) motor fuel wholesalers only *(see instructions)*

Motor fuel regional tax adjustment worksheet

	A – Number of gallons transferred	**B –** Differential rate	**C –** Adjustment *(column A × column B)*	**D –** Net adjustment
23a **Region 1** to **Region 2**		$.000	**23a**	
23b **Region 3** to **Region 1**		× $.010 =	**23b**	
23c **Region 3** to **Region 2**		× $.010 =	**23c**	
23d Subtotal 1 *(total due; add lines 23a, 23b, and 23c in column C)*				**23d**
24a **Region 1** to **Region 3**		× $.010 =	**24a**	
24b **Region 2** to **Region 1**		$.000	**24b**	
24c **Region 2** to **Region 3**		× $.010 =	**24c**	
24d Subtotal 2 *(total overpayment; add lines 24a, 24b, and 24c in column C)*				**24d**
25 Motor fuel regional tax adjustment total *(**subtract** line 24d from line 23d)*				**25**

Part 4 – MCTD and non-MCTD motor fuel wholesalers – credits *(see instructions)*

Credits: sold to exempt purchasers or exported

26a Region 1 total	**26a**	
26b Region 2 total	**26b**	
26c Region 3 total	**26c**	
27 Total credits on motor fuel *(add lines 26a, 26b, and 26c)*		**27**

Part 5 – Distributors, MCTD and non-MCTD motor fuel wholesalers – computation of prepaid sales tax or credit due *(see instructions)*

28 **Total prepaid sales tax due on motor fuel and diesel motor fuel** *(add lines **13**, **22**, and **25**; subtract line 27)*		**28**
29 Credit for an overpayment of sales tax made in a prior period	**29**	
30 PrompTax payment	**30**	
31 Subtotal *(add lines 29 and 30)*		**31**
32a Net balance due *(subtract line 31 from line 28)*		**32a**
32b Penalty and interest *(see instructions)*		**32b**
32c Total amount due *(add lines 32a and 32b)*		**32c**
33 Amount paid *(see instructions)*		**33**

If the total amount due on line 32c is an overpayment, apply for a refund using Form FT-949 or Form FT-1010.

Distributors are not required to complete Part 6. Sign and date your return below.

MCTD and non-MCTD motor fuel wholesalers; continue with Part 6 below.

Part 6 – MCTD and non-MCTD motor fuel wholesalers – inventory reconciliation (in gallons) *(see instructions)*

34 Opening inventory of motor fuel		**34**
Adjustments to motor fuel inventory		
35 Purchased in-state *(from Form FT-945/1045-W, Part 1 or Part 3)*	**35**	
36 Other gain (or loss) to inventory	**36**	
37 Net adjustments to inventory *(add lines 35 and 36; if line 36 is a loss, subtract line 36 from line 35)*		**37**
38 Motor fuel available for sale *(add lines 34 and 37)*		**38**
39a MCTD wholesalers – motor fuel sold, used, or transferred *(from Form FT-945/1045-W, Part 2)*		**39a**
39b Non-MCTD wholesalers – motor fuel sold, used, or transferred *(see instructions)*		**39b**
40 Closing inventory *(MCTD motor fuel wholesalers: subtract line **39a** from line **38**; non-MCTD motor fuel wholesalers: subtract line **39b** from line **38**)*		**40**

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

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 return	Address	City	State	ZIP code
	Email address of individual preparing this return	Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code	Date

Web File your return instead at *www.tax.ny.gov*.

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