



Instructions for Forms FT-941 and FT-941.1

Terminal Operator's Monthly Report of Diesel Motor Fuel and Motor Fuel Inventory and Terminal Operator's Individual Account Reconciliation

Notice

To Registered 12-A Motor Fuel Distributors, Diesel Motor Fuel Distributors, Retailers of Heating Oil Only and Distributors of Kero-Jet Fuel Only:

If you are registered under Article 12-A of the Tax Law, you are not required to complete the inventory information for diesel motor fuel and motor fuel stored provided that:

- (a) all product stored at the facility is owned by you; and
- (b) you account for fuel on your monthly:
 - Form PT-101, *Tax on Motor Fuels (includes aviation gasoline)*
 - Form PT-102, *Tax on Diesel Motor Fuel*
 - Form PT-104, *Tax on Kero-Jet Fuel*
 - Form PT-106, *Retailers of Heating Oil Only*
- or your quarterly:
 - Form PT-201, *Retailers of Heating Oil Only*
 - Form PT-202, *Tax on Kero-Jet Fuel*

If you are in this category, simply check box A and sign and date the FT-941 for that facility.

If you are registered under Article 12-A and store fuel for others, you must complete and file Form FT-941 accounting for all fuel in the facility, and attach a separate Form FT-941.1 for each account that you store for another.

Who Must File

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

Motor fuel is gasoline, benzol or other product except kerosene and crude oil, that is suitable for use in a motor vehicle engine.

Diesel motor fuel is kerosene, crude oil, diesel fuel, fuel oil or other middle distillate, and also fuel suitable for use in the operation of a motor vehicle diesel engine.

- **You must file a separate Form FT-941 each month** for each facility where diesel motor fuel or motor fuel is stored, excluding a facility where the fuel is stored solely for its retail sale or for self-use.
- In addition, **if fuel is stored at the facility for another person's account**, you must attach a separate Form FT-941.1 for each such account.

Instructions for Form FT-941, Terminal Operator's Monthly Report of Diesel Motor Fuel and Motor Fuel Inventory

- Enter the month and year covered by this report.

- Enter the complete name and business address of the terminal operator. Enter terminal operator's license number, if any (required for storage of motor fuel).
- Enter the business address and the address of the facility.
- Enter your sales tax vendor identification number and federal employer identification number.
- Enter your registration number (if any), for motor fuel, diesel motor fuel, retailer of heating oil only, or distributor of kero-jet fuel only.

Box A — Check this box if you qualify for exemption from detailed reporting because you are registered under Article 12-A and are storing only your own fuel (see *Notice* above).

Box B — Enter the number of FT-941.1 forms attached.

Enter the following, in gallons, by type of fuel. For each line (1-5) add the figures across 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 — If you are registered under Article 12-A and you also store your own fuel at this facility, enter the inventory of each type of fuel and the total of the inventory.

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

Line 4 — Enter the gallons stored in the facility as determined by taking a physical inventory.

Line 5 — Enter the difference (loss in brackets []), if any, between lines 3 and 4 and explain any difference as part of this report where indicated.

Line 6 — Enter the date (month and day) you completed the physical inventory.

Explanation line - Explain the inventory difference reported on line 5, if any.

- Sign and date the report.
- Mail the completed Form FT-941, with all required attachments, within 25 days after the end of the month covered by this report, to:

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

Instructions for Form FT-941.1, Terminal Operator's Individual Account Reconciliation

- 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 identification numbers.
- Enter the information in Parts I, II and III (in gallons), by type of fuel.

Part I – Reconciliation for Each Type of Fuel

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

Line 2 — Enter the total receipts as shown in Part II.

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

Line 4 — Enter the total withdrawals as shown in Part III.

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 II – 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 *Method 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:

- The month and day of delivery.
- The method of delivery (barge, pipeline, book transfer, etc.).
- The Uniform Manifest number (Form FT-960 or FT-970) assigned to the delivery.
- The name of the transporter making the delivery.
- The importing/exporting transporter's federal employer identification number (EIN) if motor fuel is being imported into New York State.
- The number of gallons of each type of fuel received and the total gallons of each delivery. Total each column of this part and transfer these totals to Part I, line 2.

Part III – 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:

- The month and day the fuel was withdrawn from the account.
- The method of withdrawal (barge, pipeline, book transfer, etc.).

- The name of the transporter from the facility.
- The importing/exporting transporter's federal employer identification number (EIN).
- The number of gallons of each type of fuel withdrawn and total gallons removed from inventory. Total each column of this part for each account and transfer these totals to Part I, line 4. Be sure to include the gallons withdrawn by truck or tank wagon reported on the top line.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, 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, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 12-A, 13-A, 21, and 21-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer the gas and diesel motor fuel, petroleum, highway use, and fuel use taxes under Articles 12-A, 13-A, 21, and 21-A of the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law. In some cases, failure to provide the required information may result in denial, cancellation, or suspension of a registration as a distributor of motor fuel or of a license as a terminal operator or importing/exporting transporter.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.