



# Department of Taxation and Finance

## Important

The information concerning the Petroleum Business Tax in this TSB-M is out-of-date and is provided only for historical purposes.

For the most up-to-date information about the Petroleum Business Tax including rates, see [Petroleum business tax](#).

The TSB-M begins on page 2 below.

Aviation Fuel  
Computation of Petroleum Subject to Tax Under  
Article 13-A

Section 303, subdivision (c) paragraph (3) of Article 13-A, as amended, provides an exclusion from the Consumption Tax for aviation fuel except aviation fuel consumed in New York State. Aviation fuel presumed to be consumed in New York State is:

1. For flights taking off from New York State and landing outside this state:
  - a) fuel consumed in taxiing from the loading gate to the takeoff area and,
  - b) fuel consumed in takeoff. Fuel used in descent and landing is not taxed if the flight originated outside New York.
2. All fuel consumed in a flight that originates and terminates in New York State.

An airline, taxable under the commercial consumption portion of Article 13-A, must report the number of takeoffs from New York State, where the landings were outside this state, and all flights or legs of flights wholly within New York State, with respect to each general type of aircraft involved. Appropriate fuel consumption factors must be applied to each interstate flight, in order to calculate the amount of such fuel allocable to New York State that will be subject to tax under Article 13-A. A flight or leg of a flight originating and terminating at points within New York is presumed to be allocable to New York at 100% for purposes of the Consumption Tax because all air mileage is deemed to be over New York.

Attachment I shows the average fuel deemed consumed in New York per departure, for the fourteen classes of aircraft most commonly used by the various air carriers. In preparation of this table, consideration has been given to such factors as model, version, number of engines, taxiing fuel, waiting time fuel and various other factors.

For types of aircraft not listed in Attachment I, carriers should submit the information in Attachment II so that the department can make a determination of the amount of petroleum deemed consumed in New York and subject to the tax imposed by Article 13-A. The Attachment I table will be updated annually to include aircraft for which determinations have been made. Requests for Table I should be mailed to Oil Tax Audits, Building 9, Room 402A, State Campus, Albany, New York 12227.

ATTACHMENT I

NEW YORK STATE

FUEL CONSUMPTION PER DEPARTURE

<u>AIRCRAFT TYPE</u>	<u>TOTAL FUEL (GALLONS)</u>
BAC-111	169
F-28	182
L-1011	727
SST	2080
A-300	536
B-707	624
B-727	340
B-737	229
B-747	984
B-757	366
B-767	471
DC-8	476
DC-9	247
DC-10	698

ATTACHMENT II  
INFORMATION REQUIRED FOR DETERMINATION OF  
FUEL CONSUMED IN NEW YORK STATE

1. Description of Aircraft - (Manufacturer and model number, type (cargo/passenger). If passenger, seating capacity. If cargo, maximum carrying capacity.)
2. Construction - Wide body/narrow body.
3. Number and Type of Engines - jet, propeller, etc.
4. Systemwide Average Taxi-Out Time - defined as from the start of the engine at loading gate to the release of brake at take off, including waiting time.
5. Major Airports of Departure in New York State.
6. Taxi-Out Time for each Airport Listed in Item 5.
7. Fuel Consumption per Minute during Taxi-Out Time as Defined in Item 4.
8. Fuel Consumed from the Time the Brake is Released to the First Four Minutes of Flight.
9. Same as Item 8 Except for the Next One Minute (Up to the First Five Minutes of Flight).
10. Airports (Cities) Serviced by Aircraft Departing From New York State Airports.

NOTE: A SEPARATE SCHEDULE MUST BE SUBMITTED FOR EACH TYPE OF AIRCRAFT.