

New York State Department of Taxation and Finance
Corporation Tax

CT-13-A (9/84) Attachment 4	Computation of Petroleum Consumed by Trucks and Buses Deemed to be Allocable to Activities Within New York State		<i>Audit Use Only</i>
	Employer Identification No.	File No.	
	Name		
1.	Total miles traveled everywhere.....	1	
2.	Total miles traveled in New York State.....	2	
3.	Ratio (<i>Line 2 ÷ Line 1, carry to nearest .0001</i>).....	3	
4.	Petroleum used in operations everywhere.....	4	
5.	Petroleum used in New York State (<i>Line 3 X Line 4</i>) (<i>whole gallons only</i>).....	5	
6.	Petroleum imported into New York State (<i>other than in ordinary fuel tanks</i>).....	6	
7.	Petroleum purchased in New York State (<i>that was neither imported nor caused to be imported</i>).....	7	
8.	Total petroleum purchased (<i>add Line 6 and Line 7</i>).....	8	
9.	Ratio (<i>Line 6 ÷ Line 8, carry to nearest .001</i>).....	9	
10.	Total petroleum consumed and subject to the Consumption Tax (<i>Line 5 X Line 9, whole gallons only</i>).....	10	
11.	Total consideration given or contracted to be given for petroleum consumed (<i>Line 10 X average price per gallon</i>) (<i>Limited to amount reported on Line 6 above</i>).....	11	\$
12.	Tax on Line 11 @ .0275 (<i>to CT-13-A, Line 2</i>).....	12	\$

Instructions

1. The mileage allocation is a percentage based on the miles traveled within New York State compared to total miles traveled everywhere (deadheading miles should be included).
2. Total consideration given or contracted to be given for petroleum imported or caused to be imported for consumption in New York State should be adjusted to reflect the deduction of taxes on such sales that are imposed directly on the purchaser. The following taxes imposed on the purchaser are excluded in determining total consideration given or contracted to be given for petroleum consumed in New York State and subject to the consumption tax:
 - A. New York State and local sales taxes
 - B. New York State tax on motor fuel
 - C. New York State tax on diesel fuel
 - D. Federal tax on diesel fuel
 - E. New York City leaded motor fuel tax