New York State Department of Taxation and Finance

Petroleum Consumed in New York by Aircraft, Vessels, Trucks and Buses

CT-13-A-ATT
(6/1/90 - 8/31/90)

Name	Employer identification number	File number
	—	*

Type of transportation business *(check appropriate box)*

☐ Aircraft *(complete Part I, lines 1 through 5)*

☐ Vessels *(complete Part II, lines 6 through 15)*

☐ Trucks and buses *(complete Part III, lines 16 through 24)*

Audit use only

Attach to Form CT-13-A *Tax Return for Petroleum Businesses Taxable Under Article 13-A*

Part I — Computation of Petroleum Consumed or Deemed Consumed in New York State by Aircraft

(A) Type of Aircraft	(B) Number of Flights Not Entirely Within New York State (see instructions)	(C) Factor	(D) Total Gallons of Petroleum Deemed Consumed in New York State (B x C)	(E) Total Gallons of Petroleum Consumed on Flights Entirely Within New York State	(F) Total Petroleum Consumed (D + E)

1 Total gallons of petroleum consumed or deemed consumed in New York State *(add Col. F amounts)*	1	
2 Average price per gallon	2	
3 Cost of petroleum consumed or deemed to be consumed in New York State *(multiply line 1 by line 2)*	3	
4 Consideration given or contracted to be given for petroleum that was not imported or caused to be imported for which the consuming airline did not issue any exemption certificate (from Form CT-13-A, column D, line 32)	4	
5 Taxable petroleum *(subtract line 4 from line 3 and enter this amount on Form CT-13-A, line 6, column B)*	5	

Part II — Computation of Fuel Consumed or Deemed Consumed by Vessels

6 Total fuel consumed in operations everywhere *(round to nearest gallon)*	6	
7 Cost of fuel consumed everywhere	7	
8 Average price per gallon of fuel consumed *(divide line 7 by line 6)*	8	
9 Working days in New York State territorial waters	9	
10 Working days everywhere	10	
11 Working days ratio *(divide line 9 by line 10)*	11	%
12 Fuel consumed in New York State *(multiply line 6 by line 11)*	12	
13 Cost of fuel consumed in New York State *(multiply line 12 by line 8)*	13	
14 Cost of fuel not imported into New York State *(from Form CT-13-A, column D, line 32)*	14	
15 Total cost of imported fuel consumed in New York State *(subtract line 14 from line 13 and enter this amount on Form CT-13-A, line 7, column B)*	15	

Part III — Computation of Petroleum Consumed by Trucks and Buses in New York State

16 Total miles traveled everywhere	16	
17 Total miles traveled in New York State	17	
18 Ratio *(divide line 17 by line 16 — round to nearest ten thousandth)*	18	
19 Dollar value of petroleum consumed in operations everywhere	19	
20 Dollar value of petroleum consumed in New York State *(multiply line 19 by line 18)*	20	
21 Dollar value of petroleum imported into New York State *(other than in ordinary fuel tanks)*	21	
22 Dollar value of petroleum purchased in New York State that was neither imported nor caused to be imported *(from CT-13-A, column D, line 32)*	22	
23 Dollar value of petroleum consumed and subject to tax *(subtract line 22 from line 20 — if less than zero, enter zero)*	23	
24 Enter the amount from line 21 or line 23, whichever is smaller-enter this amount on Form CT-13-A, line 8, column B	24	

Instructions

General Information

The information on this form covers only the period from June 1, 1990, through August 31, 1990. The information from this form will be used in column B of Form CT-13-A (1989/1990). Information from Form CT-13-A-ATT (prior to 6/1/90) will be used in column A of the tax return.

Corporations and unincorporated businesses importing petroleum or causing petroleum to be imported into New York State for their own consumption within the state are subject to a tax under Article 13-A of the Tax Law and must complete Form CT-13-A. Transportation businesses must also complete Form CT-13-A-ATT as follows:

Aviation — Part I - lines 1 through 5
Vessels — Part II - lines 6 through 15
Trucking — Part III - lines 16 through 24

Attach completed Form CT-13-A-ATT to Form CT-13-A, *Tax Return for Petroleum Businesses Taxable under Article 13-A.*

Part I— Computation of Petroleum Consumed or Deemed Consumed in New York State by Aircraft

Section 303 (c) (3) provides an exclusion from Article 13-A tax for aviation fuel not consumed in New York State. Airlines taxable as commercial consumers under Article 13-A must use lines 1 through 5 to determine the amount of aviation fuel consumed or deemed to be consumed in New York State and therefore taxable under the commercial consumption portion of Article 13-A. Fuel consumed on flights that originate outside New York State is not taxable.

Column A - Enter the type of aircraft.

Column B - Enter the number of flights where takeoffs are in New York State and landings are outside New York State.

Column C - Enter the factor (gallons of fuel) based on the type of aircraft in Column A. For a list of factors write to Oil Tax Audits, Building 8, Room 504, W.A. Harriman Campus, Albany, NY 12227.

Column D - Multiply Column B by Column C. This is the amount of petroleum deemed to be consumed in New York State.

Column E - Enter total gallons of petroleum consumed on flights entirely within New York State (i.e., all fuel consumed during a flight that originates and terminates in New York State).

Column F - Add Column D and Column E amounts. This is the total petroleum consumed or deemed consumed in New York State.

Part II — Computation of Petroleum Consumed or Deemed Consumed by Vessels

Article 13-A taxpayers engaged in the operation of vessels must complete lines 6 through 15.

All petroleum that an Article 13-A taxpayer imports or causes to be imported into New York State for consumption in its vessel operations in New York territorial waters is subject to Article 13-A tax. You must keep appropriate records to substantiate petroleum which is imported or caused to be imported into New York State but is consumed outside New York territorial waters.

For more information about vessels, see TSB-M-83(22.3)C or call 1 (518) 457-1715.

Part III —Computation of Petroleum Consumed by Trucks and Buses in New York State

All businesses that are engaged in trucking or omnibus operations and import or cause petroleum to be imported into New York State other than in ordinary fuel tanks must complete lines 16 through 24. All petroleum imported or caused to be imported (other than in ordinary fuel tanks) into New York State for consumption by the taxpayer in its trucking or omnibus operations in New York State is subject to Article 13-A tax.

Petroleum is allocated to New York State on the basis of a mileage allocation. 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).

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 the following taxes:

- New York State and local sales taxes
- New York State tax on motor fuel
- New York State tax on diesel fuel
- New York City loaded motor fuel tax