New York State Department of Taxation and Finance

PT-100 (12/90) New York State Petroleum Business Tax Return

1290

(For office use only)

Employer identification number or social security number	Business telephone number ( )
Legal name	
DBA	
Street	
City, state, ZIP code	

Change of Business Information- If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete Form DTF-95, *Change of Business Information*. If you don't have a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

Use this form to report transactions for the period **December 1, 1990 - December 31, 1990**. This return must be filed by **January 20, 1991**.

Read instructions on back carefully. Keep a duplicate copy for your records.

Attach check or money order payable to ***Commissioner of Taxation and Finance***
Mail to: P. O. Box 1833, Albany, NY 12201-1833. Enter the amount of your remittance here → $

Type of Filer Check **all** that apply. You must submit the appropriate attachments for each box checked.		Column A Article 12-A Liabilities	Column B Article 13-A Liabilities	Column C Liability Summary Totals
☐ I am a sales tax exempt organization. I am not subject to Article 13-A tax *(see instructions)*. My exemption number is _____.				
☐ **Motor Fuel** (registered under Article 12-A as a distributor of motor fuel - Registration No. _____)				
1 State motor fuel *(from Form PT-101)*	1	$	$	
2 Petroleum testing fee *(from PT-101, line 56)*	2	$		
3 Additional city of New York tax on leaded gasoline *(Form PT-101, line 64)*	3	$		
☐ **Diesel Motor Fuel** (registered under Article 12-A as a distributor of diesel motor fuel - Registration No. _____)				
4 Automotive *(from Form PT-102)*	4	$	$	
5 Nonautomotive *(from Form PT-102, line 51)*	5		$	
6 ☐ **Residuals** (registered under Article 13-A as a residual petroleum product business - Registration No. _____)*(Form PT-103, line 16)*	6		$	
7 ☐ **Kero-jet Fuel** (registered under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only or registered under Article 13-A as an aviation fuel business - Registration No. _____)*(from Form PT-104, line 15)*	7		$	
8 ☐ **Electric Utilities** *(from Form PT-105)*	8	$	$	
9 ☐ **Retailers of Heating Oil Only** (registered under Article 12-A as a retailer of heating oil only - Registration No. _____)*(from Form PT-106)*	9	$	$	
10 Subtotal of taxes due *(add lines 1 through 9, columns A and B)*	10	$	$	
11 Article 13-A tax due *(enter **larger** of line 10, Column B **or $25.00**)*	11		$	
12 Credits from prior month's return *(do not include Article 13-A utility credit)*	12	$	$	
13 Total balance due *(enter balance due in the appropriate column. If the amount in either column is an overpayment, enter "0" and enter the overpayment amount on line 17 in the appropriate column. Add the amounts in Columns A and B and enter the total in Column C)*	13	$	$	$
14 Penalties *(see instructons)*	14			$
15 Interest *(see instructions)*	15			$
16 Total amount due *(add Column C amounts)*	16			$
17 Overpaid amounts *(if either column is overpaid, enter the overpaid amount)*	17	$	$	
18 Amount to be credited to next month's return	18	$	$	
19 Amount to be refunded	19	$	$	

I certify that this business is duly licensed or registered to deal in each of the products that are being reported and that this return, including any accompanying riders, is to the best of my knowledge and belief true, correct and complete.

Date	Authorized signature	Official title
Date	Signature of individual or name of firm preparing this return *(if other than taxpayer)*	Preparer's address

Instructions

Form PT-100 and its supporting forms replace Form MT-104, *Return of Tax on Motor Fuels* and Form MT-1000, *Return of Tax on Diesel Motor Fuel*. In addition, Form PT-100 and its supporting forms replace Form MT-1002, *Diesel Motor Fuel Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-jet Fuel Only*, for those required to file Form PT-100 for some other type of product. Form PT-100 must be filed for each month.

If you do not receive the proper forms covering a tax you owe, call the forms and publications number listed below under *Change of Business Information*.

If you are an exempt organization that has established its status as an exempt organization under section 1116(a) of the Tax Law, and any motor fuel, diesel motor fuel or residual petroleum product that you import into New York State is consumed exclusively by you, then you are a petroleum business not subject to the Article 13-A tax. Check the appropriate box and do not compute a tax liability on any line in Column B of Form PT-100.

Form PT-100, *Petroleum Business Tax Return*, must be filed by all taxpayers subject to tax under Articles 12-A and 13-A of the Tax Law. This return recaps the amount of the various taxes computed on Forms PT-101 through PT-106 and is used to determine the total amount due including any appropriate penalty and interest.

Changes in Business Information - Make changes to any incorrect preprinted information shown on the label. In addition, any changes in your business' name, ID number, mailing address, business address, telephone number or owner/officer information must be reported on Form DTF-95, *Change of Business Information*. To obtain the form, call toll free (from New York State only) 1 800 462-8100. From outisde New York State, call (518) 438-0173.

Type of Filer - Indicate by checking the appropriate box(es) in the left-hand column on the front of the return all types of petroleum products you are registered to deal in and whether you are an electric utility that may file Form PT-105 or a registered retailer of heating oil only. Enter your registration number(s). You must attach the appropriate Forms PT-101 through PT-106 for each box checked. If you are an electric utility filing Form PT-105, **do not** check the boxes for diesel motor fuel or residual petroleum product.

Line-by-Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter in Column A the amount from line 32, Form PT-101; enter in Column B the amount from line 48, Form PT-101.

Line 2 - Enter the amount from line 56, Form PT-101.

Line 3 - Enter the amount from line 64, Form PT-101.

Line 4 - Enter in Column A the amount from line 24, Form PT-102; enter in Column B the amount from line 43, Form PT-102.

Line 5 - Enter the amount from line 51, Form PT-102.

Line 6 - Enter the amount from line 16, Form PT-103.

Line 7 - Enter the amount from line 15, Form PT-104.

Line 8 - Enter in Column A the amount from line 29, Form PT-105; enter in Column B the amount from line 25, Form PT-105.

Line 9 - Enter in Column A the amount from line 11, Form PT-106; enter in Column B the amount from line 21, Form PT-106.

Line 11 - There is a **minimum** Article 13-A tax of $25.00 per month. If the amount on line 10, Column B is negative or less than $25.00, enter "$25.00" on line 11.

Line 12 - The Article 12-A credit is the total credit from line 18A of your prior month's Form PT-100. The Article 13-A credit is the total credit from line 18B of your prior month's Form PT-100.

Line 13 - **Column A** - If, after applying the credit from line 12 to the amount on line 10, the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter "0" and show the overpayment on line 17.

Column B - If, after applying the credit from line 12 (and from line 10, if negative) to the amount on line 11, the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter "0" and show the overpayment on line 17.

Line 14 - **Penalty** - A penalty is imposed at the rate of 10% of the tax due for the first month or part of a month and 1% of the tax due for each subsequent month or part of a month in which the tax remains unpaid, up to a maximum penalty of 30%.

If a return is not filed within 60 days of the due date, the penalty will be determined as indicated above but will not be less than the lesser of $100 or 100% of the tax due. In addition, failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

Line 15 - **Interest** - Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the day the tax was due until the day the tax is paid. Interest is a charge for the use of state funds and may not be waived. If you require assistance in the computation of interest, call the tax information number below.

Line 16 - Attach a check or money order for the total amount due on line 16C payable to ***Commissioner of Taxaton and Finance***. Mail to: P. O. Box 1833, Albany, NY 12201-1833.

Lines 18 - and 19 If columns A and/or B on line 17 show an overpayment, enter on line 18 the amount you want to take as a credit on line 12 of your next month's return. Enter on line 19 the amount that should be refunded to you.

Signature - The return must be signed and dated by the owner (if an individual), a partner (if partnership), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other that an employee, owner, partner or officer of the business is paid to prepare the return, he or she is required to sign and date the return and provide his or her mailing address.

If you need help: For forms and publications, call toll free (from New York State only 1 800 462-8100. From areas outside New York State, call (518) 438-1073. For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. If you need to write, address your letter to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227

Privacy Notification:

Our authority to require and maintain personal information, including social security numbers, is found in subdivisions First and Fourteenth of section 171 and sections 282-a, 286, 286-a, 287, 308 and 314 of the Tax Law as well as in Articles 1 and 2 of Subchapter F of the Miscellaneous Tax Regulations.

We will use this information to administer the state gasoline, diesel motor fuel and petroleum businesses taxes, and for any other purpose authorized by law.

Your failure to provide the required information may result in civil or criminal penalties, or both, under Articles 12-A, 13-A and 37 of the Tax Law.

This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.