New York State
Department of
Taxation
and Finance

Instructions for Form PT-101
Tax on Motor Fuels and Supporting Schedules
(Forms PT-101.1 through PT-101.6)

PT-101-I
(10/90)

General Information

Please be sure to include all specific information requested on the forms you file. Composite entries and terms such as *various* and *unknown* are not acceptable. Failure to provide all essential information could result in the cancellation or suspension of your motor fuel distributor registration.

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 (do not complete Part B of Form PT-101).

Note: Distributors that sell or use compressed natural gas or the liquefied petroleum gases such as butane, ethane or propane to operate a motor vehicle on New York State public highways or to operate a pleasure or recreational motor boat on the waterways of New York State or the waterways bordering the state, must use line 30 for both and line 43 for compressed natural gas.

Inventory and Receipts (lines 1 through 12)

Line 1, Column 1 — Enter total gallons of all motor fuels on hand at all marketing locations in New York State, including terminals and pipelines. The term *marketing locations* includes:

1. bulk stations and warehouses;
2. storage tanks located at refineries containing finished material turned over to the marketing department for resale or delivery;
3. tide water and pipeline terminals; and
4. pipelines charged to marketing departments.

This figure should be the same as that reported on line 8 of Form MT-104 filed for the previous month. Do **not** include materials in transit or inventories at refineries.

Note: For each delivery of motor fuel entered in PT-101.1 through PT-101.3, for transfer of totals to lines 2 through 6, you must furnish the following information:

1. date of receipt or delivery;
2. method of delivery (truck, tankwagon, barge, railroad, pipeline, etc.);
3. name of transporter (if barge or railroad, indicate barge name or railroad car number);
4. name of supplier;
5. point of shipment, including terminal name and location;
6. point of delivery, including terminal name and location; and
7. registration number where applicable. Furnish New York State motor fuel registration number. If none, furnish New York State sales tax vendor identification number. If none, furnish federal EIN number.

You may use a single entry for receipts and deliveries into or out of a single terminal when the date, method of delivery, name and transporter, point of shipment, point of delivery, purchased from or sold to, are identical. If you elect to combine receipts and/or deliveries you must also enter the number of individual loads picked up and/or delivered in the *Method of Delivery* column (ex. "T/T(8)").

Receipts and deliveries by barge, railroad, pipeline, etc. must be listed individually.

Where deliveries to customers cannot be identified with specific purchases due to co-mingled product, complete the following columns on Form PT-101.2, Parts I and II, for each purchase:

1. date shipped;
2. method of delivery;
3. name of transporter and transporter identification number;
4. purchased from;
5. point of shipment (pickup); and
6. Column A or Column B, as appropriate.

Then complete the following columns for each sale:

1. sold to;
2. point of delivery; and
3. number of gallons delivered should be entered in the column marked *Point of Shipment*.

Although the above sequence is preferable, you may enter all receipts for the month followed by all sales for the month.

If the tax has been passed through to you by your supplier, as evidenced by Form FT-935 or other document given to you by your supplier, enter the number of gallons in Column A of appropriate Form PT-101.1 through PT-101.3.

All other purchases should be entered in Column B.

Line 2, Columns 1 and 2 — From Form PT-101.1, Part I, enter the total of all receipts at all marketing locations in New York State from all sources outside the state. However, do not include direct shipments which did not pass through your marketing locations in this state. Report these direct shipments on lines 4 and 5.

Supporting Form PT-101.1, Part I must show:

1. Gallons received in company transfers by state from which received.
2. Gallons received from outside the state from all other sources listed by consignors.
3. Fuel returns of 5,000 gallons or more (per customer) received from customers outside the state if the original sale or sales were made in a previous month. Show name and address of customer from whom each return was received. Returns of less than 5,000 gallons per customer should be adjusted on line 14.
4. Shipments in transit from vendors outside the state at the:
   a. Beginning of the month. Report each individual shipment.
   b. End of month. Do not include items in transit at the end of the month in totals. These items should be shown as footnotes at the bottom of the schedule.

For items 1 through 4, see the Note under *Inventory and Receipts* for reporting requirements.

Line 3, Columns 1 and 2 — From Form PT-101.1, Part II, enter all receipts at all marketing locations in the state received from sources within the state. Do not include direct shipments which did not pass through your marketing locations in this state. Report these direct shipments on lines 4 and 5.