New York State Department of Taxation and Finance

# PT-106
(11/90)

# Retailers of Heating Oil Only

**Tax Law — Articles 12-A and 13-A**

Use this form to report transactions for the period **November 1, 1990 - November 30, 1990**.
Attach this form to Form PT-100, *Petroleum Business Tax Return*.

| Employer identification number or social security number |
|---|
| Name |

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

## Inventory and Purchases

| | | | |
|---|---|---|---|
| 1 | Opening inventory | 1 | |
| 2 | Receipts in New York State from sources outside New York State *(from Form PT-106.1, Part I)* | 2 | |
| 3 | Receipts in New York State from sources within New York State *(from Form PT-106.1, Part II)* | 3 | |
| 4 | Other receipts | 4 | |
| 5 | Total gallons available *(add lines 1 through 4)* | 5 | |
| 6 | Closing inventory | 6 | |
| 7 | Total gallons sold or used *(subtract line 6 from line 5)* | 7 | |

## Part A - Computation of the 12-A tax

| | | | |
|---|---|---|---|
| 8 | Number of gallons included in line 7 above used to power your vehicles | 8 | |
| 9 | Adjustments to prior returns *(see instructions)*. Explain: | 9 | |
| 10 | Total gallons for tax computation *(line 8 and add or subtract line 9)* | 10 | |
| 11 | Article 12-A tax *(multiply line 10 by $0.10)* | 11 | $ |

**Transfer the amount on line 11 to Form PT-100, *Petroleum Business Tax Return*, line 9, Column A.**

## Part B - Computation of 13-A tax

| | | | |
|---|---|---|---|
| 12 | Sales to consumers for farming; not including kerosene *(see instructions)* | 12 | |
| 13 | Sales for heating or production purposes; not including kerosene *(see instructions)* | 13 | |
| 14 | Add lines 12 and 13 | 14 | |
| 15 | Amount included in line 14 that was sold for residential heating | 15 | |
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Other adjustments. Explain: | 17 | |
| 18 | Taxable gallons *(line 16 and add or subtract line 17)* | 18 | |
| 19 | Nonautomotive-type diesel motor fuel tax *(multiply line 18 by $0.0575)* | 19 | $ |
| 20 | Automotive-type diesel motor fuel tax *(multiply line 10 by $0.0633)* | 20 | $ |
| 21 | Article 13-A tax *(add lines 19 and 20)* | 21 | $ |

**Transfer the amount on line 21 to Form PT-100, *Petroleum Business Tax Return*, line 9, Column B.**

**Attach this form to Form PT-100, *Petroleum Business Tax Return*.**

# Instructions

## General Information

This return is to be used by persons registered under Article 12-A of the Tax Law as **Retailers of Heating Oil Only** who are required to file monthly tax returns. Form PT-200, *Quarterly Tax Return of a Retailer of Heating Oil Only* should be used for those allowed to file quarterly returns.

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-106).

Diesel motor fuel is composed of two sub-categories of product, unenhanced diesel product and enhanced diesel product.

The specific products making up the unenhanced category include fuel oil, kero-jet fuel, and kerosene and water-white kerosene (K-1). This category does not include industry-standard No. 4 diesel fuel (see notice N-89-63 for definition of industry standard No. 4 diesel fuel).

The specific fuels making up the enhanced diesel product include diesel fuel, No. 1 diesel fuel, enhanced No. 2 fuel oil (the blended product that results from mixing No. 2 fuel oil with kerosene or a cetane improver to make the fuel oil more suitable to operate in a motor vehicle diesel engine) and any product designated as diesel motor fuel.

You may reproduce (e.g., computer-generate) Form PT-106.1 provided the form is clearly identified and contains all of the information (including form number, distributor's name, identification number, etc.) requested on the original form and the information is in the same format.

## Inventory and Purchases (lines 1 through 7)

**To be completed by all registrants.**

**Line 1 -** Enter total gallons of your diesel motor fuel on hand at all storage facilities in New York State at the beginning of the month. This figure should be the same as that reported on line 6 of Form PT-106 filed for the previous quarter. An adjustment to the opening inventory due to a casualty loss must be approved by the Tax Department before it may be deducted from the opening inventory. You must submit a report of casualty loss within 24 hours to the Transaction and Transfer Tax Bureau, Desk Audit Section, W. A. Harriman Campus, Albany, NY 12227, requesting to deduct the loss from the opening inventory.

**Line 2 -** Enter the aggregate total gallons from Form PT-106.1, Part(s) I, *Receipts in New York State from Sources Outside New York State*.

**Line 3 -** Enter the aggregate total gallons (Column A plus Column B) from Form PT-106.1, Part(s) II, *Receipts in New York State from Sources Within New York State*.

**Line 4 -** Enter the total gallons of nondiesel motor fuel substances such as cetane improvers that were added to and increased your overall inventory of diesel motor fuel.

**Line 6 -** Enter the total gallons of your diesel motor fuel on hand at all storage facilities in New York State at the end of the month.

## Part A - Computation of the 12-A Tax (lines 8 through 11)

**Line 8 -** Enter the number of gallons of diesel motor fuel included in line 7 that you used to power your vehicle(s) to distribute heating oil. Do not include gallons of fuel on which the tax was passed through to you.

**Line 9 -** Report any adjustments to the number of taxable gallons of prior returns. Explain any adjustments in the space provided.

**Line 11 -** Transfer the amount on line 11 to Form PT-100, *Petroleum Business Tax Return*, line 9, Column A.

## Part B - Computation of 13-A Tax (lines 12 through 21)

**Line 12 -** Enter the number of gallons of diesel motor fuel sold to consumers for farming excluding kerosene that has not been blended or mixed with any other product.

**Line 13 -** Enter the number of gallons of diesel motor fuel sold to consumers for heating or production purposes excluding kerosene that has not been blended or mixed with any other product.

**Line 17 -** Other adjustments - Enter the net number of gallons of diesel motor fuel from the following:

- Diesel motor fuel included in the amount on line 16 purchased by you before September 1, 1990, and "sold, used or transferred" during this month where the Article 13-A gross receipts tax was included in your cost because you were not registered under Article 13-A as a petroleum business. This figure should be subtracted from line 16 when computing line 18.
- Adjustments (in gallons) from prior periods - Subtract a credit or add a debit to line 16 when computing line 18.

Explain in the space provided. Attach additional sheet(s) if necessary.

**Line 20 -** If you purchased diesel motor fuel before September 1, 1990, on which the Article 13-A gross receipts tax was included in your cost because you were not registered under Article 13-A as a petroleum business, and you "sold, used or transferred" the diesel motor fuel during this month, subtract the number of gallons of the diesel motor fuel included in line 10 before computing line 20.

**Line 21 -** Transfer the amount on line 21 to Form PT-100, *Petroleum Business Tax Return*, line 9, Column B.