



PT-100 (7/91)

New York State Petroleum and Other Energy Business Tax Return

0791

(For office use only)

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

Use this form to report transactions for the period July 1, 1991 - July 31, 1991. This return must be filed by August 20, 1991. Head instructions on back carefully. Keep a duplicate copy for your records.

I am a sales tax exempt organization. I am not subject to tax on petroleum businesses. My exemption number is. Note: A sales tax exempt organization may be subject to the tax on natural gas (see instructions)

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

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 \$

Table with columns: Type of Filer, Column A Article 12-A Liabilities, Column B Article 13-A Liabilities, Column C Liability Summary Totals. Rows include Motor Fuel, Diesel Motor Fuel, Residuals, Kero-Jet Fuel, Electric Utilities, Retailers of Heating Oil Only, Natural Gas, Subtotal of taxes due, Article 13-A tax due, Credits from prior month's return, Total balance due, Penalties, Interest, Total amount due, Overpaid amounts, Amount to be credited to next month's return, Amount to be refunded.

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, Signature of individual or name of firm preparing this return, Preparer's address

## Instructions

Distributors of motor fuel, distributors of diesel motor fuel, residual petroleum product businesses, aviation fuel businesses, and energy businesses must file Form PT-100. Retailers of heating oil only and distributors of kero-jet fuel only that are registered as distributors of motor fuel or as residual petroleum product businesses or as energy businesses must also file Form PT-100. All importers of natural gas, all in-state producers or extractors of natural gas and all in-state sellers or users of natural gas (other than self-users of natural gas which has been the subject of a retail sale) must also file this return. 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 or that you produce, refine, manufacture or compound in New York State is consumed exclusively by you, then you are not subject to the tax on petroleum businesses. Check the appropriate box and do not compute a tax liability on any lines 1 through 9 in Column B of Form PT-100. An exempt organization is, however, subject to the tax on natural gas. Therefore, if an exempt organization is importing natural gas for its own use or consumption, it is an energy business and is subject to the tax on energy businesses. See instructions for line 10.

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-107 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 outside 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 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-107 for each box checked.

### 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 17, Form PT-103.
- Line 7** - Enter the amount from line 15, Form PT-104.
- Line 8** - Enter in Column B the amount from line 9, Form PT-105 as a credit.
- 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 10** - Enter the amount from line 26, Form PT-107. An *energy business* is any corporation or unincorporated entity (including joint-stock companies, consortiums, associations or cooperatives) whether or not operated for profit, importing natural gas, causing natural gas to be imported into New York State for use, distribution, storage or sale within the state or producing, extracting or manufacturing natural gas in the state. Any individual extracting natural gas in New York exclusively for his or her residential use is excluded.

- Line 12** - There is a **minimum** Article 13-A tax of \$25.00 per month. If the amount on line 11, Column B is **negative** or less than \$25.00, enter "\$25.00" on line 12.
- Line 13** - The Article 12-A credit is the total credit from line 18 of your prior month's Form PT-100. The Article 13-A credit is the total credit from line 18 of your prior month's Form PT-100.
- Line 14** - **Column A** - If, after applying the credit from line 13 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 18.  
**Column B** - If, after applying the credit from line 13 (and from line 11, if negative) to the amount on line 12, 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 18.
- Line 15** - **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 16** - **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 17** - Attach a check or money order for the total amount due on line 17 payable to **Commissioner of Taxation and Finance**. Mail to: P.O. Box 1833, Albany, NY 12201-1833.
- Lines 19 and 20** - If columns A and/or B on line 18 show an overpayment, enter on line 19 the amount you want to take as a credit on line 13 of your next month's return. Enter on line 20 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 than 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 estate gasoline, diesel motor fuel and petroleum and other energy 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.