New York State Department of Taxation and Finance

# PT-101 (5/91)

# Tax on Motor Fuels (includes aviation gasoline)

Tax Law — Articles 12-A and 13-A

**0591**

Use this form to report transactions for the period **May 1, 1991 - May 31, 1991**.
Attach this form to Form PT-100, *Petroleum Business Tax Return*.

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

Read instructions (Form PT-101-I) carefully. Keep a duplicate copy for your records.

## Inventory and Receipts

| | | | Column 1 Gallons Accountability | Column 2 Gallons for Tax Computation |
|---|---|---|---|---|
| 1 | Opening inventory *(excluding in transit)* | 1 | | |
| 2 | Receipts in New York State from sources outside this state *(from Form PT-101.1, Part I)* | 2 | | |
| 3 | Receipts in New York State from sources within this state *(from Form PT-101.1, Part II)* | 3 | | |
| 4 | Direct shipments out of state *(from Form PT-101.2, Part I)* | 4 | | |
| 5 | Direct shipments in New York State *(from Form PT-101.2, Part II)* | 5 | | |
| 6 | Other receipts *(from Form PT-101.3)* | 6 | | |
| 7 | Total receipts - 7a *(Column 1 - add lines 1 through 6)* | 7a | | |
| | - 7b *(Column 2 - add lines 2 through 6)* | 7b | | |
| 8 | Closing inventory *(excluding in transit)* | 8 | | |
| 9 | Total gallons to be accounted for *(subtract line 8 from line 7a)* | 9 | | |
| 10 | Total receipts this month *(amount from line 7b)* | 10 | | |
| 11 | Total gallons of **aviation gasoline** included on line 10 | 11 | | |
| 12 | Total receipts of **motor fuels** *(subtract line 11 from line 10)* | 12 | | |

## Part A - Computation of 12-A Tax

**Distribution**

| | | | | | |
|---|---|---|---|---|---|
| 13 | Transfers out of state *(from Form PT-101.4, Part I)* | | | 13 | |
| 14 | Sales to customers out of state *(from Form PT-101.4, Part II)* | | | 14 | |
| 15 | Sales to United States government, New York State and municipalities *(from Form PT-101.5, Part I)* | | | 15 | |
| 16 | Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer *(from Form PT-101.5, Part II)* | | | 16 | |
| 17 | Inventory gain or loss *(if gain, write G and deduct)* | | | 17 | |
| 18 | Total distribution for which credit is to be given to you *(add lines 13 through 17)* | | | 18 | |
| **Tax Accountability** | | | | | |
| 19 | Total gallons sold on which tax is required to be passed through *(from Form PT-101.6)* | 19 | | | |
| 20 | Total gallons used on which you are not eligible for credit | 20 | | | |
| 21 | Total distribution requiring tax accountability *(add lines 19 and 20)* | | | 21 | |
| 22 | Total gallons distributed *(add lines 18 and 21)* **Total must agree with line 9** | | | 22 | |
| 23 | Total gallons subject to tax *(from line 10)* | | | 23 | |
| 24 | Purchases on which tax has been passed through to you *(from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A)* | 24 | | | |
| 25 | Distribution for which credit is to be given to you *(from line 18)* | 25 | | | |
| 26 | Total credits *(add line 24 and line 25)* | | | 26 | |
| 27 | Gallons on which tax is to be remitted *(subtract line 26 from line 23)* | | | 27 | |
| 28 | Adjustment to prior month's returns. Explain: _____ | | | 28 | |
| 29 | Total gallons *(line 27 and add or subtract line 28)* | | | 29 | |
| 30 | Total gallons of compressed natural gas, liquefied petroleum gases such as propane, butane or ethane, and any other liquid or gas sold or used as motor fuel | | | 30 | |
| 31 | Total gallons for tax computation *(add lines 29 and 30)* | | | 31 | |
| 32 | New York State motor fuel excise tax due before credits *(line 31 times $0.08)* | | | 32 | $ |

**Transfer the amount on line 32 to Form PT-100, *Petroleum Business Tax Return*, line 1, Column A.**

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

## Part B - Computation of Article 13-A Motor Fuel Component and Aviation Gasoline Component

| | | Column 1 Aviation Gasoline | Column 2 Motor Fuel |
|---|---|---|---|
| 33 Enter the line 11 amount in Column 1 and the line 12 amount in Column 2 | 33 | | |
| 34 Adjustments. Explain: | 34 | | |
| 35 Total gallons *(line 33 and add or subtract line 34)* | 35 | | |
| 36 Transfers out of state *(from line 13)* | 36 | | |
| 37 Sales to customers out of state *(from line 14)* | 37 | | |
| 38 Sales to US Government, New York State and municipalities *(from line 15)* | 38 | | |
| 39 Total adjustments *(add lines 36, 37 and 38)* | 39 | | |
| 40 Gallons subject to tax *(subtract line 39 from line 35)* | 40 | | |
| 41 Purchases on which tax has been passed through *(from line 24)* | 41 | | |
| 42 Net gallons *(subtract line 41 from line 40)* | 42 | | |
| 43 Total gallons of fuel included in line 30, but excluding the amount of any liquefied petroleum gases | 43 | | |
| 44 Total gallons for tax computation *(add lines 42 and 43, Column 2)* | 44 | | |
| 45 Tax rate | 45 | .0759 | .0759 |
| 46 Aviation gasoline component tax due *(multiply line 42, Column 1 by line 45, Column 1)* | 46 | $ | |
| 47 Motor fuel component tax due *(multiply line 44, Column 2 by line 45, Column 2)* | 47 | | $ |
| 48 Article 13-A motor fuel component and aviation gasoline component *(add lines 46 and 47)* | 48 | | $ |

**Transfer the amount on line 48 to Form PT-100, *Petroleum Business Tax Return*, line 1, Column B.**

## Part C - Petroleum Testing Fee

| | | | | |
|---|---|---|---|---|
| 49 Total receipts this month *(from line 10)* | | | 49 | |
| 50 Purchases on which tax has been passed through to you *(from line 24)* | | | 50 | |
| 51 Receipts subject to petroleum testing fee *(subtract line 50 from line 49)* | | | 51 | |
| 52 Transfers out of state *(from line 13)* | 52 | | | |
| 53 Sales to customers out of state *(from line 14)* | 53 | | | |
| 54 Total credits *(add lines 52 and 53)* | | | 54 | |
| 55 Subtract line 54 from line 51. If line 54 is larger than line 51, enter "0" | | | 55 | |
| 56 Petroleum testing fee *(multiply line 55 by $0.0005)* | | | 56 | $ |

**Transfer the amount on line 56 to Form PT-100, *Petroleum Business Tax Return*, line 2, Column A.**

## Part D - Additional New York City Tax on Leaded Gasoline

| | | | | |
|---|---|---|---|---|
| 57 Taxable sales within City of New York and to City of New York dealers | | | 57 | |
| 58 Taxable use within City of New York | | | 58 | |
| 59 Total City of New York taxable sales and use *(add lines 57 and 58)* | | | 59 | |
| 60 Purchases on which City of New York tax was paid | 60 | | | |
| 61 Dealer credit card sales to exempt diplomats and missions | 61 | | | |
| 62 Total deductions *(add lines 60 and 61)* | | | 62 | |
| 63 Net gallons taxable *(subtract line 62 from line 59)* | | | 63 | |
| 64 Additional City of New York tax *(multiply line 63 by $0.01)* | | | 64 | $ |

**Transfer the amount on line 64 to Form PT-100, *Petroleum Business Tax Return*, line 3, Column A.**