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**
(5/91)

## 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.

Supporting Form PT-101.1, Part II must show:

1. Receipts from own refineries within the state.
2. Receipts from vendors within the state showing quantities received from each vendor.
3. Motor fuel blended or compounded at marketing locations in the state.
4. Fuel returns of 5,000 gallons or more (per customer) received from customers in the state if the original sale was made in a previous month. Show name and address of customer from whom each return was received. Returns of less than 5,000 gallons should be adjusted on lines 14, 15, 16 and 19 according to the original tax status of each return.
5. Shipments in transit from vendors within 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 on the bottom of the schedule.

For items 1 through 5, see the Note under *Inventory and Receipts* for reporting requirements.

**Line 4, Columns 1 and 2** — From Form PT-101.2, Part I, enter direct shipments out of state including:

1. Direct shipments from the reporting company's own refineries and/or vendors in this state to reporting company's own locations out of state.
2. Direct shipments from the reporting company's own refineries and/or vendors in this state to customers out of state.

See the Note under *Inventory and Receipts* for reporting requirements.

**Line 5, Columns 1 and 2** — From Form PT-101.2. Part II. enter direct shipments to customers in this state. Include total gallons of motor fuels shipped directly from the reporting company's own refineries and/or vendors in this state **and** from all sources outside the state to customers in this state which have not passed through marketing locations in this state.

Identification number of purchaser is required if purchaser is a reseller; if not a reseller, enter identification number if available.

Report direct shipments to service stations (owned either by you or your customers) on Form PT-101.2, Part II as a purchase and also on Form PT-101.6 as a sale.

If a direct shipment is made to your customer and the transporter is not known, enter ***direct*** in column captioned *Name of Transporter and Transporter Identification Number.*

See Note under *Inventory Receipts* for reporting requirements.

**Line 6, Columns 1 and 2** — From Form PT-101.3, enter total gallons not reported elsewhere on this form that the reporting company is to take up as a debit and be held accountable for. Include on Form PT-101.3 items such as motor fuel withdrawn from refineries in this state for the reporting company's own consumption or use for taxable purposes. Explain in detail the nature of these receipts.

See Note under *Inventory and Receipts* for reporting requirements.

**Line 8, Column 1** — Enter inventory on hand at the end of the month. **Do not** include motor fuel in transit to marketing locations of the reporting company at the end of the month.

**Line 11, Column 2** — Enter the total number of gallons of aviation gasoline included in the figure shown on line 10, Column 2. Also enter the total gallons on line 33, Column 1, Part B.

**Line 12, Column 2** — Subtract line 11 from line 10 and enter the result. Also enter the result on line 33, Column 2, Part B.

## PART A — Computation of 12-A Tax (lines 13-32)

### Distribution

**Note:** For each sale of motor fuel entered on Forms PT-101.4, PT-101.5 (Part II) and PT-101.6 for transfer of totals to lines 13, 14, 16 and 19, you must furnish the following information in the Schedules:

1. date shipped (date of sale or transfer);
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 customer;
5. point of shipment, including terminal name and location; and
6. point of delivery, including terminal name and location.

All sales made to an individual (end user) may be totaled during the month and a single entry made on the appropriate form. Each individual customer must be listed separately.

**Line 13** — From Form PT-101.4, Part I, enter total gallons shipped from reporting company's marketing locations in this state to own locations out of state. Form PT-101.4, Part I must be prepared in duplicate for each state and province.

See above Note for reporting requirements.

**Line 14** — From Form PT-101.4, Part II, enter total gallons of all motor fuels shipped from refineries, vendors or marketing locations in this state to other states and provinces.

Information on Form PT-101.4, Part II should include direct shipments shown on Form PT-101.2, Part I and total gallonage shipped from reporting company's marketing locations in this state to customers in other states and provinces. Form PT-101.4, Part II must be prepared in duplicate for each state and province.

Also include on Form PT-101.4, Part II sales to customers for immediate export out of New York State where the customers took possession within New York State and the tax has not been passed through on such sales.

**Line 15** — From Form PT-101.5, Part I enter total gallons sold in this state by the reporting company to department or agencies of the U.S. government, the State of New York or any political subdivision thereof where the tax has not been passed through on such sales.

Supporting Form PT-101.5, Part I must show name and gallonage for each agency and other information as required in the various headings of the form.

**Line 16** — From Form PT-101.5, Part II, enter total gallons of motor fuel sold to exempt hospitals and credit card sales made by dealers to exempt diplomats and missions.

On sales of motor fuel sold to exempt hospitals you must indicate the sales tax exemption number.

On credit card sales made by dealers to exempt diplomats and missions, you must indicate the credit card exemption number. Enter total gallons of motor fuel on which the tax was passed through to dealers but not passed through by the distributor when billing the exempt diplomats and missions.

Also include on Form PT-101.5, Part II total gallons of motor fuel used by the reporting company for off-highway purposes.

See Note on page 2 for reporting purposes.

**Line 17** — Enter total inventory gain or loss of the reporting company. Any losses must be explained in detail on a statment to be attached to the return.

You must submit a report of casualty loss in distributor's reported inventory in detail within twenty-four hours to Oil Tax Audits, Building 8, Room 504, W. A. Harriman Campus, Albany, New York 12227 requesting to include such loss in line 17. Credit should not be taken until notification of approval is received from the Department.

### Tax Accountability

**Line 19** — From Form PT-101.6, enter total gallons sold by the reporting company on which the tax is required to be passed through.

Identification number of purchaser is required if a reseller; if not a reseller, enter identification number if available.

All deliveries made to resellers must be listed on this schedule. However, multiple deliveries to a single location may be combined on a daily basis.

Direct shipments to service stations (owned by you or your customer) must be reported as a sale and reported on this form.

If a direct shipment is made to your customer and the transporter is not known, enter ***direct*** in column captioned *Name of Transporter.*

See Note on page 2 for reporting requirements.

**Line 20** — Enter total gallons of motor fuel used by the reporting company for other than off-highway purposes.

**Line 24** — From Column A of Form PT-101.1, Form PT-101.2 and Form PT-101.3, enter total purchases on which the motor fuel tax has been passed through to you by your supplier.

**Line 28** — Enter total adjustments for any prior period. This may be a plus or minus figure. Entries should be supported by detailed explanation.

**Line 30** — Enter the total gallons of liquefied petroleum gases such as propane, butane and ethane and compressed natural gas that were used in the operation of a motor vehicle on New York State public highways or in a pleasure or recreational motor boat on the waterways of New York State including waterways bordering the state.

**Line 32** — Transfer the amount on line 32 to line 1, Column A on Form PT-100.

## PART B — Computation of Article 13-A Motor Fuel Component and Aviation Gasoline Component (lines 33 through 48)

**Line 33** — Enter in Column 1 the total number of gallons from line 11, Column 2 of this form and enter in Column 2 the total number of gallons from line 12, Column 2 of this form.

**Line 34** — Adjustments - Enter the net number of gallons of aviation gasoline in Column 1 and of motor fuel (excluding aviation gasoline) in Column 2 from the following:

— Aviation gasoline and motor fuel which were purchased prior to September 1, 1990 on which the 13-A gross receipts tax was not paid. This figure should be added to line 33 when computing line 35.

— Bulk inventory gains (losses) included in line 17. This figure should be added to (subtracted from) line 33 when computing line 35.

Explain the adjustment in the space provided on the return.

**Line 36** — In Column 1, enter the number of gallons of aviation gasoline included in line 13 and enter the remaining number of gallons in Column 2.

**Line 37** — In Column 1, enter the number of gallons of aviation gasoline included in line 14, and enter the remaining number of gallons in Column 2.

**Line 38** — In Column 1, enter the number of gallons of aviation gasoline included in line 15 and enter the remaining number of gallons in Column 2.

**Line 41** — In Column 1, enter the number of gallons of aviation gasoline included in line 24 and enter the remaining number of gallons in Column 2.

**Line 48** — Transfer the amount on line 48 to line 1, Column B on Form PT-100.

## PART C — Petroleum Testing Fee (lines 49-56)

**Line 56** — Transfer the amount on line 56 to line 2, Column A on Form PT-100.

## PART D — Additional City of New York Tax on Leaded Gasoline (lines 57 through 64)

— Part D is to be completed by distributors making taxable sales and/or having taxable use of motor fuel within the city of New York.

— Also include sales to city of New York dealers who receive out-of-city deliveries for sales in the city of New York.

— Include in this report ***only*** motor fuel which contains one-half gram or more of tetra ethyl lead, tetra methyl lead or any other lead alkyls per gallon.

— Records must be maintained to support entries on this form.

**Line 60** — Enter the total gallons purchased on which the city of New York tax on leaded gasoline was paid.

**Line 61** — Enter the total gallons sold to exempt diplomats and missions within the city of New York.

**Line 64** — Transfer the amount on line 64 to line 3, Column A on Form PT-100.