New York State Department of Taxation and Finance

PT-104
(4/91)

Tax on Kero-Jet Fuel
Tax Law — Article 13-A

0491

Use this form to report transactions for the period **April 1, 1991 - April 30, 1991**.
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.

			Kero-jet Fuel Held in Inventory
1	Opening inventory		1
2	Receipts in New York State from sources outside New York State		2
3	Receipts in New York State from sources within New York State		3
4	Other receipts		4
5	Gallons available *(add lines 1 through 4)*		5
6	Closing inventory		6
7	Net gallons used or to be accounted for *(subtract line 6 from line 5)*		7
8	Sales to persons registered as aviation fuel businesses or under Article 12-A or to United States government, New York State and its municipalities, or consumed by you in your aircraft	8	
9	Transfers out of state	9	
10	Sales in New York State for immediate export	10	
11	Total *(add lines 8, 9 and 10)*		11
12	Subtract line 11 from line 7		12
13	Kero-jet fuel consumed in this state in your aircraft *(from Form PT-104.1)*		13
14	Total taxable gallons *(add lines 12 and 13)*		14
15	Kero-jet fuel component *(multiply line 14 by $0.023)*		15 $

Transfer the amount on line 15 to Form PT-100, *Petroleum Business Tax Return*, line 7, Column B.

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

Instructions

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 Form PT-104).

Kero-jet fuel is an unenhanced diesel product consisting basically of highly refined kerosene which is delivered by the seller for use directly into the fuel tanks of aircraft.

Inventory and Purchases (Lines 1 through 7)

Line 1 - Enter the total number of gallons of kero-jet fuel on hand at the beginning of the month at storage facilities in New York State. This figure should be the same as that reported on line 6 of Form PT-104 for the preceding month.

Line 2 - Enter the total number of gallons of kero-jet fuel that you imported directly to your in-state facilities or to your in-state customers from out-of-state suppliers or from your own out-of-state facilities.

You are the importer of kero-jet fuel if you:

1) have ownership of the fuel at the time the fuel enters New York State's jurisdiction; or
2) direct or control the importation of the fuel into New York State.

Line 3 - Enter the total number of gallons of kero-jet fuel that were shipped directly to your in-state facilities or to your in-state customers from in-state suppliers.

Line 4 - Enter the total number of gallons of non-kero-jet fuel substances that were added to and increased your overall inventory of kero-jet fuel.

Line 6 - Enter the total number of gallons of your kero-jet fuel on hand at the end of the month at storage facilities in New York State.

Line 8 - Enter the total number of gallons of kero-jet fuel sold to persons registered under Article 13-A as aviation fuel businesses or under Article 12-A as distributors of diesel motor fuel or as distributors or kero-jet fuel only or to United States government, New York State and its municipalities, or consumed by you in your aircraft. If you consumed kero-jet fuel in your aircraft, you must complete Form PT-104.1.

Line 9 - Enter the total number of gallons of kero-jet fuel that you sold to purchasers out of state or that you transferred to your facilities out of state upon which the kero-jet fuel component tax has not been pased through.

Line 10 - Enter the total number of gallons of kero-jet fuel that you sold within New York State to a dealer registered or authorized to conduct such business in the other state or province for immediate export to that state or province upon which the kero-jet fuel component tax has not been passed through and for which you received a properly completed Form FT-1003, *Statement of Exportation from Certain Taxes Imposed on Diesel Motor Fuel*.

Line 13 - Enter the total number of gallons of kero-jet fuel consumed in New York State in the operation of your aircraft (from Form PT-104.1).

Line 15 - Transfer the amount on line 15 to Form PT-100, *Petroleum Business Tax Return*, line 7, Column B.