New York State Department of Taxation and Finance

PT-202
(5/91)

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

Q291

Use this form to report transactions for the period **March 1, 1991 - May 31, 1991**.
Attach this form to Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-jet Fuel Only*.

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	Not applicable	10	None	
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-202.1)*		13	
14	Total taxable gallons *(add lines 12 and 13)*		14	
15	Kero-jet fuel component (March taxable gallons)	15	Gals. × $.019	$
16	Kero-jet fuel component (April and May taxable gallons)	16	Gals. × $.023	$
17	Kero-jet fuel component *(add lines 15 and 16)*		17	$

Transfer the amount on line 17 to Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-jet Fuel Only*, line 2, Column B.

Attach this form to Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-jet Fuel Only*.

Instructions

This return is to be used by persons registered under Article 12-A of the Tax Law as Distributors of Kero-jet Fuel Only who are not required to file monthly tax returns. Form PT-100, *Petroleum Business Tax Return,* should be used for those required to file monthly tax 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 product that you import into New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax (do not complete Form PT-202).

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 quarter at storage facilities in New York State. This figure should be the same as that reported on line 6 of Form PT-202 for the preceding quarter.

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 quarter 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-202.1.

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 - Not applicable. Make no entry on this line.

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-202.1).

Line 15 - Enter the number of gallons of kero-jet fuel included in line 14 that were sold or used in the month of March (3/1/91 - 3/31/91) which are taxable at the old rate of $.019 per gallon.

Line 16 - Enter the number of gallons of kero-jet fuel included in line 14 that were sold or used in the months of April and May (4/1/91 - 5/31/91) which are taxable at the new rate of $.023 per gallon.

Line 17 - Transfer the amount on line 17 to Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-jet Fuel Only,* line 2, Column B.