New York State Department of Taxation and Finance

PT-200 (2/92)

Quarterly Petroleum Business Tax Return Of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only

Q192

(For office use only)

Monthly filers must use Form PT-100 and Form PT-106 or Form PT-104.

Use this form to report transactions for the period **December 1, 1991 - February 29, 1992.**
This return must be filed by **March 20, 1992.**

Employer identification number or social security number
Name

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.

Read instructions on back carefully. Keep a duplicate copy for your records.

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 → $

Type of Filer

You must submit the appropriate attachments for each box checked.

	Column A Article 12-A Liabilities	Column B Article 13-A Liabilities	Column C Liability Summary Totals
☐ I am a sales tax exempt organization. I am not subject to Article 13-A tax on petroleum businesses *(see instructions)*. My exemption number is _____			
1 ☐ **Retailers of Heating Oil Only** (registered under Article 12-A as a retailer of heating oil only) Registration No. _____ (from Form PT-201)	$	$	
2 ☐ **Kero-jet Fuel** (registered under Article 12-A as a distributor of kero-jet fuel only) Registration No. _____ (from Form PT-202, line 15)		$	
3 Subtotal of taxes due *(add lines 1 and 2)*	$	$	
4 Article 13-A tax due *(enter larger of line 3 Column B or $75.00)*		$	
5 Credits from prior quarterly return	$	$	
6 Total balance due (enter balance due in the appropriate column. If the amount in either column is an overpayment, enter "0" and enter the overpayment amount on line 10 in the appropriate column. Add the amounts in Columns A and B and enter the total in Column C.)	$	$	$
7 Penalties *(see instructions)*			$
8 Interest *(see instructions)*			$
9 Total amount due *(add Column C amounts)*			$
10 Overpaid amounts *(if either column is overpaid, enter the overpaid amount)*	$	$	
11 Amount to be credited to next quarterly return	$	$	
12 Amount to be refunded	$	$	

I certify that this business is duly registered to deal in the product that is 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
Date	Signature of individual or name of firm preparing this return *(if other than taxpayer)*	Preparer's address

Instructions

Form PT-200 must be filed for each quarterly period. Monthly filers must use Form PT-100 and Form PT-106 or Form PT-104.

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 product that you import into New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum products. Check the appropriate box and do not compute a tax liability on any line in Column B of Form PT-200.

Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-jet Fuel Only*, 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-201 and PT-202 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 outisde 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 the type of petroleum product you are registered to deal in. Enter your registration number. You must attach the appropriate Forms PT-201 through PT-202 for each box checked.

Line-by-Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter in Column A the amount from line 11, Form PT-201; enter in Column B the amount from line 21, Form PT-201.

Line 2 - Enter the amount from line 15, Form PT-202.

Line 4 - There is a **minimum** Article 13-A tax of $75.00 per quarter ($25.00 per month). If the amount on line 3, Column B is negative or less than $75.00, enter "$75.00" on line 4.

Line 5 - The Article 12-A credit is the total credit from line 11A of your quarterly month's Form PT-200. The Article 13-A credit is the total credit from line 11B of your prior quarterly Form PT-200.

Line 6 - **Column A** - If, after applying the credit from line 5 to the amount on line 3, 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 10.

Column B - If, after applying the credit from line 5 (and from line 3, if negative) to the amount on line 4, 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 10.

Line 7 - **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 8 - **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 9 - Attach a check or money order for the total amount due on line 9C payable to ***Commissioner of Taxation and Finance***. Mail to: P. O. Box 1833, Albany, NY 12201-1833.

Lines 11 and 12 - If columns A and/or B on line 10 show an overpayment, enter on line 11 the amount you want to take as a credit on line 5 of your next quarterly return. Enter on line 12 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 that 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 Article 2 of Subchapter F of the Miscellaneous Tax Regulations.

We will use this information to administer the state diesel motor fuel and petroleum 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.