New York State Department of Taxation and Finance

PT-101

(1/94)

Tax on Motor Fuel

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

0194

Use this form to report transactions for the period **January 1, 1994 - January 31, 1994.**

Attach this form to Form PT-100, *New York State 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 Motor Fuel 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, enter in brackets [ ] 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* — Columns A)	24			
25	Distribution for which credit is to be given to you *(from line 18)*	25			
26	Total credits *(add lines 24 and 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 *(enter any deduction in brackets [ ]).* 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 *(multiply line 31 by $0.08)*			32	

Transfer the amount on line 32 to Form PT-100, *New York State Petroleum Business Tax Return*, line 1, *Column A.*
Complete Parts B, C and D on the back of this form.

Attach this form to Form PT-100, *New York State 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 *(enter any deduction in brackets [ ])*. 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 ($0.1484 per gallon)	45	.1484	.1484
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, *New York State 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, *New York State 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, *New York State Petroleum Business Tax Return*, line 3, *Column A*.