New York State Department of Taxation and Financce

PT-102 (6/94)

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0694

Use this form to report transactions for the period **June 1, 1994 - June 30, 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-102-I) carefully. Keep a duplicate copy for your records.

Inventory and Purchases

1	Opening inventory *(see instructions)*	1	
2	Receipts In New York State from sources outside New York State *(from Form PT-102.1,* Part I)	2	
3	Receipts In New York State from sources within New York State *(from Form PT-102.1,* Part II)	3	
4	Other receipts	4	
5	Gallons available *(add lines 1 through 4)*	5	
6	Closing inventory *(see instructions)*	6	
7	Total gallons to be accounted for *(subtract line 6 from line 5)*	7	

Part A - Computation of the 12-A Diesel Motor Fuel Tax

8	Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel *(from Form PT-102.1,* Part III)	8			
9	Sales to United States, New York State and municipalities *(from Form PT-102.1,* Part IV)	9			
10	Transfers out of New York State *(from Form PT-102.2,* Part I)	10			
11	Sales in New York State for immediate export *(from Form PT-102.2,* Part II)	11			
12	Sales to consumers for farming	12			
13	Sales of water-white kerosene (K-1) to consumers or filling stations	13			
14	Sales of kero-jet fuel to airlines	14			
15	Sales to consumers for heating or production purposes	15			
16	Nontaxable sales and transfers *(add lines 8 through 15)*	16			
17	Inventory loss from bulk storage and casualty losses *(see instructions)*	17			
18	Total nontaxable distribution *(add lines 16 and 17)*			18	
19	Total gallons subject to tax *(subtract line 18 from line 7)*			19	
20	Gallons acquired with the tax passed through that were sold, used or transferred			20	
21	Taxable gallons before adjustments *(subtract line 20 from line 19)*			21	
22	Adjustments *(see instructions) (enter any deduction in brackets [ ])* . Explain: _____			22	
23	Taxable gallons *(line 21 and add or subtract line 22)*			23	
24	12-A diesel motor fuel tax *(multiply line 23 by $0.10)*			24	

Transfer the amount on line 24 to Form PT-100, *New York State Petroleum Business Tax Return*, line 4, *Column A*.
Complete Parts B and C on the back of this form.

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

Part B - Computation of 13-A Automotive Diesel Motor Fuel Tax

25	Total gallons to be accounted for *(from line 7)*		**25**
26	Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel *(from line 8)*	**26**	
27	Sales to United States, New York State and municipalities *(from line 9)*	**27**	
28	Transfers out of New York State *(from line 10)*	**28**	
29	Sales in New York State for immediate export *(from line 11)*	**29**	
30	Sales to consumers for farming *(from line 12)*	**30**	
31	Sales of water-white kerosene (K-1) to consumers or filling stations *(from line 13)*	**31**	
32	Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) *(complete Form PT-104 if you deal in kero-jet fuel)*	**32**	
33	Sales of kerosene for heating or production purposes	**33**	
34	Sales of other diesel motor fuel for heating or production purposes	**34**	
35	Add lines 26 through 34		**35**
36	Subtract line 35 from line 25		**36**
37	Gallons acquired with the tax passed through that were sold, used or transferred *(from line 20)*		**37**
38	Subtract line 37 from line 36		**38**
39	Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product *(also include in line 4 of Form PT-103)*		**39**
40	Subtract line 39 from line 38		**40**
41	Other adjustments *(see instructions) (enter any deduction in brackets [ ])*. Explain: _____		**41**
42	Taxable gallons *(line 40 and add or subtract line 41)*		**42**
43	13-A automotive diesel motor fuel tax *(multiply line 42 by $0.1451)*		**43**

Transfer the amount on line 43 to Form PT-100, *New York State Petroleum Business Tax Return,* line 4, *Column B.*

Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax

44	Amount from line 34, Part B	**44**
45	Amount included in line 44 for residential heating	**45**
46	Subtract line 45 from line 44	**46**
47	Other adjustments *(see instructions) (enter any deduction in brackets [ ])*. Explain: _____	**47**
48	Taxable gallons *(line 46 and add or subtract line 47)*	**48**
49	Nonautomotive diesel motor fuel tax *(multiply line 48 by $0.1373)*	**49**
50	Amount from line 30, *Part B*, _____ gallons × $0.0788 =	**50**
51	Add lines 49 and 50 - Total 13-A nonautomotive diesel motor fuel tax due	**51**
52	Manufacturing credit/reimbursement _____ gallons × $0.0585 =	**52**
53	Net nonautomotive diesel motor fuel tax due *(subtract line 52 from line 51)*	**53**

Transfer the amount on line 53 to Form PT-100, *New York State Petroleum Business Tax Return*, line 5, *Column B.*

NOTE: Please complete Form PT-102.3, *Diesel Motor Fuel - Summary of Taxable Sales* (see *Instructions*). Form PT-102.3 **must** be completed even though the total number of gallons shown on this summary is **not** to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.