New York State Department of Taxation and Financce

PT-102 (11/94)

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

1194

Use this form to report transactions for the period **November 1, 1994 - November 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	Manufacturing exemption/reimbursement *(from Form PT-102.3, Part II)* _____ gallons × $0.0585 =	50	
51	Commercial gallonage credit/reimbursement _____ gallons × $0.0293 =	51	
52	Total exemptions/credits/reimbursements *(add lines 50 and 51)*		52
53	Net nonautomotive diesel motor fuel tax due *(subtract line 52 from line 49)*		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, *Part I, Diesel Motor Fuel - Summary of Taxable Sales* (see *Instructions*). This form **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.