New York State Department of Taxation and Finance

1194

PT-106 (11/94)

Retailers of Heating Oil Only

Tax Law — Articles 12-A and 13-A

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

Inventory and Purchases

1	Opening inventory	1	
2	Receipts in New York State from sources outside New York State *(from Form PT-106.1,* Part I)	2	
3	Receipts in New York State from sources within New York State *(from Form PT-106.1,* Part II)	3	
4	Other receipts	4	
5	Total gallons available *(add lines 1 through 4)*	5	
6	Closing inventory	6	
7	Total gallons sold or used *(subtract line 6 from line 5)*	7	

Part A - Computation of the 12-A tax

8	Number of gallons included in line 7 above used to power your vehicles	8	
9	Adjustments *(see instructions) (enter any deduction in brackets [ ]).* Explain: _____	9	
10	Total gallons for tax computation *(line 8 and add or subtract line 9)*	10	
11	Article 12-A tax *(multiply line 10 by $0.10)*	11	

Transfer the amount on line 11 to Form PT-100, *New York State Petroleum Business Tax Return*, line 9, *Column A.*

Part B - Computation of 13-A tax

12	Sales to consumers for farming; not including kerosene *(see instructions)*	12		
13	Sales for heating or production purposes; not including kerosene *(see instructions)*		13	
14	Amount included in line 13 that was sold for residential heating		14	
15	Subtract line 14 from line 13		15	
16	Other adjustments *(enter any deduction in brackets [ ]).* Explain: _____		16	
17	Taxable gallons after adjustments *(line 15 and add or subtract line 16)*		17	
18	Nonautomotive-type diesel motor fuel tax *(multiply line 17 by $0.1373)*		18	
19	Manufacturing exemption/reimbursement *(from Form PT-106.1, Part III)* _____ gallons × $0.0585 =	19		
20	Commercial gallonage credit/reimbursement _____ gallons × $0.0293 =	20		
21	Total exemptions/credits/reimbursements *(add lines 19 and 20)*		21	
22	Net nonautomotive-type diesel motor fuel tax due *(subtract line 21 from line 18)*		22	
23	Automotive-type diesel motor fuel tax *(multiply line 10 by $0.1451)*		23	
24	Article 13-A tax *(add lines 22 and 23)*		24	

Transfer the amount on line 24 to Form PT-100, *New York State Petroleum Business Tax Return*, line 9, *Column B.*

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

Instructions

General Information

This return is to be used by persons registered under Article 12-A of the Tax Law as **Retailers of Heating Oil Only** who are required to file monthly tax returns. Form PT-200, *Quarterly Tax Return of a Retailer of Heating Oil Only* should be used for those allowed to file quarterly 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 motor fuel, diesel motor fuel or residual petroleum product that you import into New York State or that you produce, refine, manufacture or compound in New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum businesses (do not complete Part B of Form PT-106).

Diesel motor fuel is composed of two sub-categories of product, unenhanced diesel product and enhanced diesel product.

The specific products making up the unenhanced category include fuel oil, kero-jet fuel, and kerosene and water-white kerosene (K-1). This category does not include industry-standard No. 4 diesel fuel (see notice N-89-63 for definition of industry standard No. 4 diesel fuel).

The specific fuels making up the enhanced diesel product include diesel fuel, No. 1 diesel fuel, enhanced No. 2 fuel oil (the blended product that results from mixing No. 2 fuel oil with kerosene or a cetane improver to make the fuel oil more suitable to operate in a motor vehicle diesel engine) and any product designated as diesel motor fuel.

You may reproduce (e.g., computer-generate) Form PT-106.1 provided the form is clearly identified and contains all of the information (including form number, distributor's name, identification number, etc.) requested on the original form and the information is in the same format.

Inventory and Purchases (lines 1 through 7)

To be completed by all registrants.

Line 1 — Enter total gallons of your diesel motor fuel on hand at all storage facilities in New York State at the beginning of the month. This figure should be the same as that reported on line 6 of Form PT-106 filed for the previous month. An adjustment to the opening inventory due to a casualty loss must be approved by the Tax Department before it may be deducted from the opening inventory. You must submit a report of casualty loss within 24 hours to the Transaction and Transfer Tax Bureau, FACCTS Fuel Section, W A Harriman Campus, Albany NY 12227, requesting to deduct the loss from the opening inventory.

Line 2 — Enter the aggregate total gallons from Form PT-106.1, Part(s) I, *Receipts in New York State from Sources Outside New York State*.

Line 3 — Enter the aggregate total gallons (Column A plus Column B) from Form PT-106.1, Part(s) II, *Receipts in New York State from Sources Within New York State*.

Line 4 — Enter the total gallons of nondiesel motor fuel substances such as cetane improvers that were added to and increased your overall inventory of diesel motor fuel.

Line 6 — Enter the total gallons of your diesel motor fuel on hand at all storage facilities in New York State at the end of the month.

Part A - Computation of the 12-A Tax (lines 8 through 11)

Line 8 — Enter the number of gallons of diesel motor fuel included in line 7 that you used to power your vehicle(s) to distribute heating oil. Do no include gallons of fuel on which the tax was passed through to you.

Line 9 — Report any adjustments to the number of taxable gallons. Explain any adjustments in the space provided. Enter any net deductions in brackets.

Line 11 — Transfer the amount on line 11 to Form PT-100, *New York State Petroleum Business Tax Return*, line 9, Column A.

Part B - Computation of 13-A Tax (lines 12 through 24)

Line 12 — Enter the number of gallons of diesel motor fuel sold to consumers for farming excluding kerosene that has not been blended or mixed with any other product. You must have Form FT-1004, *Farmers' Exemption Certificate for Purchases of Diesel Motor Fuel/Residual Petroleum Product*, on file to cover such sales. If you are a farmer, also include gallons you used for farming.

Line 13 — Enter the number of gallons of diesel motor fuel sold to consumers for heating or production purposes excluding kerosene that has not been blended or mixed with any other product.

Line 16 — Other adjustments - Enter the net number of gallons of diesel motor fuel from the following:

Diesel motor fuel included in the amount on line 15 that was sold to the United States government and its agencies and instrumentalities and New York State and its agencies and municipalities should be subtracted from line 15 when computing line 17.

Adjustments (in gallons). Subtract a credit or add a debit to line 15 when computing line 17. Enter any net deductions in brackets.

Explain in the space provided. Attach additional sheet(s) if necessary.

Line 19 — Enter the aggregate total number of gallons from Form PT-106.1, Part(s) III, *Sales to Manufacturers for Use in Manufacturing*.

Line 20 — Enter the number of gallons of nonautomotive type motor fuel included on line 17 less: (a) gallons claimed on line 19 (manufacturing exemption/reimbursement), (b) fuel that was sold to an electric corporation for use in manufacturing or producing electricity for sale, and (c) fuel sold to an electric corporation by use of a direct pay permit. If you are an electric corporation, you may not include unenhanced diesel motor fuel that you used in fueling generators for the purpose of manufacturing or producing electricity. Only include gallonage that was included for the first time in the measure of the petroleum business tax on or after September 1, 1994.

Note: Exemption/reimbursement/credit cannot be claimed on both lines 19 and 20 on the same gallonage. Gallonage entered on line 19 under the manufacturing exemption/reimbursement cannot be claimed as commercial gallonage on line 20.

Line 24 — Transfer the amount on line 24 to Form PT-100, *New York State Petroleum Business Tax Return*, line 9, *Column B*.