New York State Department of Taxation and Finance

# PT-100

(8/95)

# New York State Petroleum Business Tax Return

**Tax Law — Articles 12-A and 13-A**

**0895**

*(For office use only)*

Use this form to report transactions for the period **August 1, 1995 - August 31, 1995**. This return must be filed by **September 20, 1995.**

| Employer identification number or social security number | Business telephone number ( ) |
|---|---|
| Legal 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. |
| DBA | |
| Street | |
| City, state, ZIP code | |

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

**Payment** — Attach check or money order payable to: ***Commissioner of Taxation and Finance.***
Mail to: NYS TAX DEPARTMENT, P O BOX 1833, ALBANY NY 12201-1833

Payment enclosed ☐

| Type of Filer<br>Check **all** that apply. You must submit the appropriate attachments for each box checked. | | Column A<br>Article 12-A Liabilities | Column B<br>Article 13-A Liabilities | Column C<br>Liability Summary Totals |
|---|---|---|---|---|
| ☐ **Motor Fuel** (registered under Article 12-A as a distributor of motor fuel or as a liquefied petroleum gas fuel permittee - Registration or Permit No. _____ ) | | | | |
| 1 State motor fuel *(from Form PT-101)* | 1 | | | |
| 2 Petroleum testing fee *(from Form PT-101, line 56)* | 2 | | | |
| 3 Additional city of New York tax on leaded gasoline *(Form PT-101, line 64)* | 3 | | | |
| ☐ **Diesel Motor Fuel** (registered under Article 12-A as a distributor of diesel motor fuel - Registration No. _____ ) | | | | |
| 4 Automotive *(from Form PT-102)* | 4 | | | |
| 5 Nonautomotive *(from Form PT-102, line 53)* | 5 | | | |
| 6 ☐ **Residuals** (registered under Article 13-A as a residual petroleum product business - Registration No. _____ )*(Form PT-103, line 24)* | 6 | | | |
| 7 ☐ **Kero-Jet Fuel** (registered under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only or registered under Article 13-A as an aviation fuel business - Registration No. _____ )*(from Form PT-104, line 17)* | 7 | | | |
| 8 ☐ **Electric Utilities** *(from Form PT-105, line 3)* | 8 | | ( ) | |
| 9 ☐ **Retailers of Heating Oil Only** (registered under Article 12-A as a retailer of heating oil only - Registration No. _____ ) *(from Form PT-106)* | 9 | | | |
| 10 Subtotal of taxes due *(add lines 1 through 9,* Columns A and B) | 10 | | | |
| 11 Article 13-A tax due *(enter **larger** of line 10,* Column B ***or $25.00**; see instructions)* | 11 | | | |
| 12 Credits from prior month's return | 12 | | | |
| 13 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 19 in the appropriate column. Add the amounts in* Columns A *and* B *and enter the total in* Column C.) | 13 | | | |
| 14 Current period electronic funds transfer or certified check payment already made *(attach schedule PT)* | 14 | | | |
| 15 Net balance due *(subtract line 14 from line 13)* | 15 | | | |
| 16 Penalties *(see instructions)* | 16 | | | |
| 17 Interest *(see instructions)* | 17 | | | |
| 18 Total amount due *(add lines 15, 16 and 17)* | 18 | | | |
| 19 Overpaid amounts *(if either column is overpaid, enter the overpaid amount)* | 19 | | | |
| 20 Amount to be credited to next month's return | 20 | | | |
| 21 Amount to be refunded *(see instructions)* | 21 | | | |

☐ I am a sales tax exempt organization. I am not subject to tax on petroleum businesses. My exemption number is _____ .

I certify that this business is duly licensed or registered to deal in each of the products that are 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

Distributors of motor fuel, liquefied petroleum gas fuel permittees, distributors of diesel motor fuel, residual petroleum product businesses and aviation fuel businesses, must file Form PT-100. Retailers of heating oil only and distributors of kero-jet fuel only that are registered as distributors of motor fuel or as residual petroleum product businesses must also file Form PT-100. Form PT-100 must be filed for each month.

If you do not receive the proper forms covering a tax you owe, call the forms and publications number listed under the *"If you need help:"* section near the end of these instructions.

Form PT-100, *New York State Petroleum Business Tax Return*, summarizes the amount of the various taxes computed on Forms PT-101 through PT-106 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 the forms and publications number listed under the *"If you need help"* section near the end of these instructions.

**Type of Filer** - Indicate by checking the appropriate box(es) in the left-hand column of line 1 - 9 on the front of the return all types of products you are registered to deal in and whether you are an electric utility that may file Form PT-105 or a registered retailer of heating oil only. Enter your registration number(s). You must attach the appropriate Forms PT-101 through PT-106 for each box checked.

## Line Instructions

Enter any credit amounts in brackets.

**Line 1** — Enter in Column A the amount from Form PT-101, line 32; enter in Column B the amount from Form PT-101, line 48.

**Line 2** — Enter the amount from Form PT-101, line 56.

**Line 3** — Enter the amount from Form PT-101, line 64.

**Line 4** — Enter in Column A the amount from Form PT-102, line 24; enter in Column B the amount from Form PT-102, line 43.

**Line 5** — Enter the amount from Form PT-102, line 53.

**Line 6** — Enter the amount from Form PT-103, line 24.

**Line 7** — Enter the amount from Form PT-104, line 17.

**Line 8** — Enter in Column B the amount from Form PT-105, line 3 as a credit.

**Line 9** — Enter in Column A the amount from Form PT-106, line 11; enter in Column B the amount from Form PT-106, line 24.

**Line 11** — There is a **minimum** Article 13-A tax of $25.00 per month. If the amount on line 10, Column B is negative or less than $25.00, enter "$25.00" on line 11. If you are a holder of a liquefied petroleum gas fuel permit and are not otherwise required to be registered under Article 12-A or Article 13-A of the Tax Law, you are not subject to the minimum tax and may enter "0" on line 11.

**Line 12** — The Article 12-A credit is the total credit from line 20-A of your prior month's Form PT-100. The Article 13-A credit is the total credit from line 20-B of your prior month's Form PT-100.

**Line 13 — Column A** - If, after applying the credit from line 12 to the amount on line 10, 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 19.

**Column B** - If, after applying the credit from line 12 (and from line 10, if negative) to the amount on line 11, 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 19.

**Line 14** — If you are a participant in the Articles 12-A and 13-A PromptTax program, enter the amount you already paid by electronic funds transfer or certified check. Attach Schedule PT to your return. Do not include any amount paid as interest or penalty.

**Line 16 — 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 17 — 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 18** — Attach a check or money order for the total amount due on line 18 payable to ***Commissioner of Taxation and Finance***. Mail to: NYS Tax Department, P O Box 1833, Albany NY 12201-1833.

**Lines 20 and 21** — If columns A and/or B on line 19 show an overpayment, enter on line 20 the amount you want to take as a credit on line 12 of your next month's return. Enter on line 21 the amount that should be refunded to you.

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 tax on petroleum businesses. Check the appropriate box and do not compute a tax liability on any lines 1 through 11 in Column B of Form PT-100.

**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 than 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 or 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 the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 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, sections 282-a, 283, 283-a, 283-b, 286, 286-a, 286-b, 287, 289-c, 302, 308 and 315 of the Tax Law, as well as in Subchapter F of the Miscellaneous Tax Regulations.

We will use this information to administer the state motor fuel, diesel motor fuel and petroleum business taxes under Articles 12-A and 13-A of the Tax Law 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. For information, call the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829) or, from areas outside New York State, (518) 438-8581.