



PT-101
(7/95)

Tax on Motor Fuel

(Includes Aviation Gasoline)
Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the period **July 1, 1995 - July 31, 1995**.
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 diplomate 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 — Column 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 <i>Column 1</i> and the line 12 amount in <i>Column 2</i> | 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 (\$0.1387 per gallon) | 45 | .1387 .1387 |
| 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.