



**PT-101**  
(9/95)

**Tax on Motor Fuel**

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

Use this form to report transactions for the period **September 1, 1995 - September 30, 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 of this completed form for your records.

		Column 1 Gallons Accountability	Column 2 Gallons for Tax Computation
<b>1</b> Opening inventory (excluding in transit) .....	<b>1</b>		
<b>2</b> Receipts in New York State from sources outside this state (from Form PT-101.1, Part I) .....	<b>2</b>		
<b>3</b> Receipts in New York State from sources within this state (from Form PT-101.1, Part II) .....	<b>3</b>		
<b>4</b> Direct shipments out of state (from Form PT-101.2, Part I) .....	<b>4</b>		
<b>5</b> Direct shipments in New York State (from Form PT-101.2, Part II) .....	<b>5</b>		
<b>6</b> Other receipts (from Form PT-101.3) .....	<b>6</b>		
<b>7</b> Total receipts - 7a (Column 1 - add lines 1 through 6) .....	<b>7a</b>		
- 7b (Column 2 - add lines 2 through 6) .....	<b>7b</b>		
<b>8</b> Closing inventory (excluding in transit) .....	<b>8</b>		
<b>9</b> Total gallons to be accounted for (subtract line 8 from line 7a) .....	<b>9</b>		
<b>10</b> Total receipts this month (amount from line 7b) .....	<b>10</b>		
<b>11</b> Total gallons of aviation gasoline included on line 10 .....	<b>11</b>		
<b>12</b> Total receipts of motor fuels (subtract line 11 from line 10) .....	<b>12</b>		

**Part A - Computation of 12-A Motor Fuel Tax**

<b>Distribution</b>	
<b>13</b> Transfers out of state (from Form PT-101.4, Part I) .....	<b>13</b>
<b>14</b> Sales to customers out of state (from Form PT-101.4, Part II) .....	<b>14</b>
<b>15</b> Sales to United States government, New York State and municipalities (from Form PT-101.5, Part I) .....	<b>15</b>
<b>16</b> Sales to retail sellers of aviation gasoline or use or storage of aviation gasoline (from Form PT-101.5, Part II) .....	<b>16</b>
<b>17</b> Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer (from Form PT-101.5, Part III) .....	<b>17</b>
<b>18</b> Inventory gain or loss (if gain, enter in brackets [ ] and deduct) .....	<b>18</b>
<b>19</b> Total distribution for which credit is to be given to you (add lines 13 through 18) .....	<b>19</b>
<b>Tax Accountability</b>	
<b>20</b> Total gallons sold on which tax is required to be passed through (from Form PT-101.6) .....	<b>20</b>
<b>21</b> Total gallons used on which you are not eligible for credit .....	<b>21</b>
<b>22</b> Total distribution requiring tax accountability (add lines 20 and 21) .....	<b>22</b>
<b>23</b> Total gallons distributed (add lines 19 and 22); total must agree with line 9 .....	<b>23</b>
<b>24</b> Total gallons subject to tax (from line 10) .....	<b>24</b>
<b>25</b> Purchases on which tax has been passed through to you (from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A) .....	<b>25</b>
<b>26</b> Distribution for which credit is to be given to you (from line 19) .....	<b>26</b>
<b>27</b> Total credits (add lines 25 and 26) .....	<b>27</b>
<b>28</b> Gallons on which tax is to be remitted (subtract line 27 from line 24) .....	<b>28</b>
<b>29</b> Adjustment to prior month's returns (enter any deduction in brackets [ ]). Explain: _____	<b>29</b>
<b>30</b> Total gallons (line 28 and add or subtract line 29) .....	<b>30</b>
<b>31</b> 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 .....	<b>31</b>
<b>32</b> Total gallons for tax computation (add lines 30 and 31) .....	<b>32</b>
<b>33</b> New York State motor fuel excise tax due before credits (multiply line 32 by \$0.08) .....	<b>33</b>

Transfer the amount on line 33 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
34 Enter the line 11 amount in <i>Column 1</i> and the line 12 amount in <i>Column 2</i> . . . . .	34		
35 Adjustments (enter any deduction in brackets [ ]). Explain: _____	35		
36 Total gallons (line 34 and add or subtract line 35) . . . . .	36		
37 Transfers out of state (from line 13) . . . . .	37		
38 Sales to customers out of state (from line 14) . . . . .	38		
39 Sales to US Government, New York State and municipalities (from line 15) . . . . .	39		
40 Total adjustments (add lines 37, 38 and 39) . . . . .	40		
41 Gallons subject to tax (subtract line 40 from line 36) . . . . .	41		
42 Purchases on which tax has been passed through (from line 25) . . . . .	42		
43 Net gallons (subtract line 42 from line 41) . . . . .	43		
44 Total gallons of fuel included in line 31, but excluding the amount of any liquefied petroleum gases . . . . .	44		
45 Total gallons for tax computation (add lines 43 and 44, Column 2) . . . . .	45		
46 Tax rate (\$0.1387 per gallon) . . . . .	46	.1387	.1387
47 Aviation gasoline component (multiply line 43, Column 1 by line 46, Column 1) . . . . .	47		
48 Aviation gasoline credit/refund (from line 16, Part A) [ ] gallons × \$0.0828 = . . . . .	48		
49 Consumption tax on aviation gasoline (from Form PT-101.7, line 5) . . . . .	49		
50 Total aviation gasoline tax due (subtract line 48 and add or subtract line 49 from line 47) . . . . .	50		
51 Motor fuel component tax due (multiply line 45, Column 2 by line 46, Column 2) . . . . .	51		
52 Article 13-A motor fuel component and aviation gasoline tax due (add lines 50 and 51) . . . . .	52		

Transfer the amount on line 52 to Form PT-100, New York State Petroleum Business Tax Return, line 1, Column B.

**Part C - Petroleum Testing Fee**

53 Total receipts this month (from line 10) . . . . .	53		
54 Purchases on which tax has been passed through to you (from line 25) . . . . .	54		
55 Receipts subject to petroleum testing fee (subtract line 54 from line 53) . . . . .	55		
56 Transfers out of state (from line 13) . . . . .	56		
57 Sales to customers out of state (from line 14) . . . . .	57		
58 Total credits (add lines 56 and 57) . . . . .	58		
59 Subtract line 58 from line 55. If line 58 is larger than line 55, enter "0". . . . .	59		
60 Petroleum testing fee (multiply line 59 by \$0.0005) . . . . .	60		

Transfer the amount on line 60 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**

61 Taxable sales within City of New York and to City of New York dealers . . . . .	61		
62 Taxable use within City of New York . . . . .	62		
63 Total City of New York taxable sales and use (add lines 61 and 62) . . . . .	63		
64 Purchases on which City of New York tax was paid . . . . .	64		
65 Dealer credit card sales to exempt diplomats and missions . . . . .	65		
66 Total deductions (add lines 64 and 65) . . . . .	66		
67 Net gallons taxable (subtract line 66 from line 63) . . . . .	67		
68 Additional City of New York tax (multiply line 67 by \$0.01) . . . . .	68		

Transfer the amount on line 68 to Form PT-100, New York State Petroleum Business Tax Return, line 3, Column A.