



**PT-101**  
(11/95)

**Tax on Motor Fuel**  
(Includes Aviation Gasoline)  
Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the period **November 1, 1995 - November 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.

| Inventory and Receipts  | Column 1<br>Gallons<br>Accountability | Column 2<br>Gallons for<br>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 the Article 12-A Motor Fuel Tax**

| Distribution  | Column 1<br>Gallons<br>Accountability | Column 2<br>Gallons for<br>Tax Computation |
|---|---------------------------------------|--|
| 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 Sales to retail sellers of aviation gasoline or use or storage of aviation gasoline (from Form PT-101.5, Part II) .....  | 16                                    |  |
| 17 Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer (from Form PT-101.5, Part III) .....                    | 17                                    |  |
| 18 Inventory gain or loss (if gain, enter in brackets [ ] and deduct) .....   | 18                                    |  |
| 19 Total distribution for which credit is to be given to you (add lines 13 through 18) .....  | 19                                    |  |
| <b>Tax Accountability</b>   |                                       |  |
| 20 Total gallons sold on which tax is required to be passed through (from Form PT-101.6) .....  | 20                                    |  |
| 21 Total gallons used on which you are not eligible for credit .....  | 21                                    |  |
| 22 Total distribution requiring tax accountability (add lines 20 and 21) .....  | 22                                    |  |
| 23 Total gallons distributed (add lines 19 and 22); total must agree with line 9 .....  | 23                                    |  |
| 24 Total gallons subject to tax (from line 10) .....  | 24                                    |  |
| 25 Purchases on which tax has been passed through to you (from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A) .....  | 25                                    |  |
| 26 Distribution for which credit is to be given to you (from line 19) .....   | 26                                    |  |
| 27 Total credits (add lines 25 and 26) .....  | 27                                    |  |
| 28 Gallons on which tax is to be remitted (subtract line 27 from line 24) .....   | 28                                    |  |
| 29 Adjustment to prior month's returns (enter any deduction in brackets [ ]). Explain: .....  | 29                                    |  |
| 30 Total gallons (line 28 and add or subtract line 29) .....  | 30                                    |  |
| 31 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 ..... | 31                                    |  |
| 32 Total gallons for tax computation (add lines 30 and 31) .....  | 32                                    |  |
| 33 New York State motor fuel excise tax due before credits (multiply line 32 by \$0.08) .....   | 33                                    |  |

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 the Article 13-A Motor Fuel Component and Aviation Gasoline Component**

|    |   | Column 1<br>Aviation Gasoline | Column 2<br>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 ( <i>enter any deduction in brackets [ ]</i> ). Explain: _____  | 35                            |                        |
| 36 | Total gallons ( <i>line 34 and add or subtract line 35</i> ) . . . . .  | 36                            |                        |
| 37 | Transfers out of state ( <i>from line 13</i> ) . . . . .  | 37                            |                        |
| 38 | Sales to customers out of state ( <i>from line 14</i> ) . . . . .   | 38                            |                        |
| 39 | Sales to US Government, New York State and municipalities ( <i>from line 15</i> ) . . . . .                         | 39                            |                        |
| 40 | Total adjustments ( <i>add lines 37, 38 and 39</i> ) . . . . .  | 40                            |                        |
| 41 | Gallons subject to tax ( <i>subtract line 40 from line 36</i> ) . . . . .   | 41                            |                        |
| 42 | Purchases on which tax has been passed through ( <i>from line 25</i> ) . . . . .                                    | 42                            |                        |
| 43 | Net gallons ( <i>subtract line 42 from line 41</i> ) . . . . .  | 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 ( <i>add lines 43 and 44, Column 2</i> ) . . . . .                                | 45                            |                        |
| 46 | Tax rate (\$0.1387 per gallon) . . . . .  | 46                            | .1387                  |
| 47 | Aviation gasoline component ( <i>multiply line 43, Column 1 by line 46, Column 1</i> ) . . . . .                    | 47                            |                        |
| 48 | Aviation gasoline credit/refund ( <i>from line 16, Part A</i> ) <input type="text"/> gallons × \$0.0828 = . . . . . | 48                            |                        |
| 49 | Consumption tax on aviation gasoline ( <i>from Form PT-101.7, line 5</i> ) . . . . .                                | 49                            |                        |
| 50 | Total aviation gasoline tax due ( <i>subtract line 48 and add or subtract line 49 from line 47</i> ) . . . . .      | 50                            |                        |
| 51 | Motor fuel component tax due ( <i>multiply line 45, Column 2 by line 46, Column 2</i> ) . . . . .                   | 51                            |                        |
| 52 | Article 13-A motor fuel component and aviation gasoline tax due ( <i>add lines 50 and 51</i> ) . . . . .            | 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 ( <i>from line 10</i> ) . . . . .                                  | 53 |  |
| 54 | Purchases on which tax has been passed through to you ( <i>from line 25</i> ) . . . . .      | 54 |  |
| 55 | Receipts subject to petroleum testing fee ( <i>subtract line 54 from line 53</i> ) . . . . . | 55 |  |
| 56 | Transfers out of state ( <i>from line 13</i> ) . . . . .                                     | 56 |  |
| 57 | Sales to customers out of state ( <i>from line 14</i> ) . . . . .                            | 57 |  |
| 58 | Total credits ( <i>add lines 56 and 57</i> ) . . . . .                                       | 58 |  |
| 59 | Subtract line 58 from line 55. If line 58 is larger than line 55, enter "0". . . . .         | 59 |  |
| 60 | Petroleum testing fee ( <i>multiply line 59 by \$0.0005</i> ) . . . . .                      | 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 ( <i>add lines 61 and 62</i> ) . . . . . | 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 ( <i>add lines 64 and 65</i> ) . . . . .                             | 66 |  |
| 67 | Net gallons taxable ( <i>subtract line 66 from line 63</i> ) . . . . .                | 67 |  |
| 68 | Additional City of New York tax ( <i>multiply line 67 by \$0.01</i> ) . . . . .       | 68 |  |

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