



**PT-102**  
(9/95)

**Tax on Diesel Motor Fuel**  
Tax Law — Articles 12-A and 13-A

0995

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-102-1) carefully. Keep a duplicate copy of this completed form for your records.

**Inventory and Purchases**

|  |          |  |
|--|----------|--|
| 1 Opening inventory ( <i>see instructions</i> )  | <b>1</b> |  |
| 2 Receipts In New York State from sources outside New York State ( <i>from Form PT-102.1, Part I</i> ) | <b>2</b> |  |
| 3 Receipts In New York State from sources within New York State ( <i>from Form PT-102.1, Part II</i> ) | <b>3</b> |  |
| 4 Other receipts   | <b>4</b> |  |
| 5 Gallons available ( <i>add lines 1 through 4</i> )   | <b>5</b> |  |
| 6 Closing inventory ( <i>see instructions</i> )  | <b>6</b> |  |
| 7 Total gallons to be accounted for ( <i>subtract line 6 from line 5</i> )                             | <b>7</b> |  |

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

|   |           |  |  |
|---|-----------|--|--|
| 8 Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel ( <i>from Form PT-102.1, Part III</i> ) | <b>8</b>  |  |  |
| 9 Sales to United States, New York State and municipalities ( <i>from Form PT-102.1, Part IV</i> )  | <b>9</b>  |  |  |
| 10 Transfers out of New York State ( <i>from Form PT-102.2, Part I</i> )  | <b>10</b> |  |  |
| 11 Sales in New York State for immediate export ( <i>from Form PT-102.2, Part II</i> )  | <b>11</b> |  |  |
| 12 Sales to consumers for farming   | <b>12</b> |  |  |
| 13 Sales of water-white kerosene (K-1) to consumers or filling stations   | <b>13</b> |  |  |
| 14 Sales of kero-jet fuel to airlines   | <b>14</b> |  |  |
| 15 Sales to consumers for heating or production purposes  | <b>15</b> |  |  |
| 16 Inventory loss from bulk storage and casualty losses ( <i>see instructions</i> )   | <b>16</b> |  |  |
| 17 Total nontaxable distribution ( <i>add lines 8 through 16</i> )  | <b>17</b> |  |  |
| 18 Total gallons subject to tax ( <i>subtract line 17 from line 7</i> )   | <b>18</b> |  |  |
| 19 Gallons acquired with the tax passed through that were sold, used or transferred   | <b>19</b> |  |  |
| 20 Taxable gallons before adjustments ( <i>subtract line 19 from line 18</i> )  | <b>20</b> |  |  |
| 21 Adjustments ( <i>see instructions</i> ) ( <i>enter any deduction in brackets [ ]</i> ). Explain: _____   | <b>21</b> |  |  |
| 22 Taxable gallons ( <i>line 20 and add or subtract line 21</i> )   | <b>22</b> |  |  |
| 23 12-A diesel motor fuel tax ( <i>multiply line 22 by \$0.10</i> )   | <b>23</b> |  |  |

Transfer the amount on line 23 to Form PT-100, *New York State Petroleum Business Tax Return*, line 4, *Column A*. Complete Parts B and C on the back of this form.

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

**Part B - Computation of 13-A Automotive Diesel Motor Fuel Tax**

|    |   |    |    |  |
|----|---|----|----|--|
| 24 | Total gallons to be accounted for (from line 7)   |    | 24 |  |
| 25 | Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel (from line 8)   | 25 |    |  |
| 26 | Sales to exempt organizations (from Form PT-102.1, Part V)  | 26 |    |  |
| 27 | Sales to United States, New York State and municipalities (from line 9)   | 27 |    |  |
| 28 | Transfers out of New York State (from line 10)  | 28 |    |  |
| 29 | Sales in New York State for immediate export (from line 11)   | 29 |    |  |
| 30 | Sales to consumers for farming (from line 12)   | 30 |    |  |
| 31 | Sales of water-white kerosene (K-1) to consumers or filling stations (from line 13)   | 31 |    |  |
| 32 | Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 25 through 30) (complete Form PT-104 if you deal in kero-jet fuel)   | 32 |    |  |
| 33 | Sales of kerosene for heating or production purposes  | 33 |    |  |
| 34 | Sales of other diesel motor fuel for heating or production purposes   | 34 |    |  |
| 35 | Add lines 25 through 34   |    | 35 |  |
| 36 | Subtract line 35 from line 24   |    | 36 |  |
| 37 | Gallons acquired with the tax passed through that were sold, used or transferred (from line 19)   |    | 37 |  |
| 38 | Subtract line 37 from line 36   |    | 38 |  |
| 39 | Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103) |    | 39 |  |
| 40 | Subtract line 39 from line 38   |    | 40 |  |
| 41 | Other adjustments (see instructions) (enter any deduction in brackets [ ]). Explain:  |    | 41 |  |
| 42 | Taxable gallons (line 40 and add or subtract line 41)   |    | 42 |  |
| 43 | 13 A automotive diesel motor fuel tax (multiply line 42 by \$0.1387)  |    | 43 |  |

**Transfer the amount on line 43 to Form PT-100, New York State Petroleum Business Tax Return, line 4, Column B.**

**Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax**

|    |  |                      |    |  |
|----|--|----------------------|----|--|
| 44 | Amount from line 34, Part B  |                      | 44 |  |
| 45 | Amount included in line 44 for residential heating                                   |                      | 45 |  |
| 46 | Subtract line 45 from line 44  |                      | 46 |  |
| 47 | Sales to exempt organizations (from line 26, Part B)                                 |                      | 47 |  |
| 48 | Other adjustments (see instructions) (enter any deduction in brackets [ ]). Explain: |                      | 48 |  |
| 49 | Taxable gallons (add lines 46 and 47, and add or subtract line 48)                   |                      | 49 |  |
| 50 | Nonautomotive diesel motor fuel tax (multiply line 49 by \$0.1312)                   |                      | 50 |  |
| 51 | Manufacturing exemption/reimbursement (from Form PT-102.3, Part II)                  | gallons × \$0.0559 = | 51 |  |
| 52 | Exempt organizations exemption/reimbursement   | gallons × \$0.0559 = | 52 |  |
| 53 | Commercial gallage credit/reimbursement  | gallons × \$0.0280 = | 53 |  |
| 54 | Total exemptions/credits/reimbursements (add lines 51, 52 and 53)                    |                      | 54 |  |
| 55 | Net nonautomotive diesel motor fuel tax due (subtract line 54 from line 50)          |                      | 55 |  |

**Transfer the amount on line 55 to Form PT-100, New York State Petroleum Business Tax Return, line 5, Column B.**

**NOTE:** Please complete Form PT-102.3, Part I, Diesel Motor Fuel - Summary of Taxable Sales (see Instructions). This form **must** be completed even though the total number of gallons shown on this summary is **not** to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.