New York State Department of Taxation and Finance

1195

PT-104
(11/95)

Tax on Kero-Jet Fuel
Tax Law — Article 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 on back carefully. Keep a duplicate copy of this completed form for your records.

			Kero-jet Fuel Held in Inventory
1	Opening inventory		1
2	Receipts in New York State from sources outside New York State		2
3	Receipts in New York State from sources within New York State		3
4	Other receipts		4
5	Gallons available *(add lines 1 through 4)*		5
6	Closing inventory		6
7	Net gallons used or to be accounted for *(subtract line 6 from line 5)*		7
8	Sales to persons registered as aviation fuel businesses or under Article 12-A or to United States government, New York State and its municipalities, or consumed by you in your aircraft	8	
9	Transfers out of state	9	
10	Sales in New York State for immediate export	10	
11	Total *(add lines 8, 9 and 10)*		11
12	Subtract line 11 from line 7		12
13	Other adjustments *(see instructions: enter any deduction in brackets [ ])*. Explain:		13
14	Line 12 and add or subtract line 13		14
15	Kero-jet fuel consumed in this state in your aircraft on which the tax was not previously paid *(from Form PT-104.1)*		15
16	Total taxable gallons *(add lines 14 and 15)*		16
17	Kero-jet fuel component *(multiply line 16 by $0.0559)*		17

Transfer the amount on line 17 to Form PT-100, *New York State Petroleum Business Tax Return*, line 7, *Column B.*

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

Instructions

Anyone registered as an aviation fuel business must file Form PT-104. In addition, anyone registered as a distributor of diesel motor fuel that deals in kero-jet fuel must file Form PT-104, and any distributor of kero-jet fuel only that is also registered as a distributor of motor fuel or as a liquefied petroluem gas fuel permittee or as a residual petroleum product business must file Form PT-104.

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 Article 13-A tax with respect to such products (enter ***none*** on line 17).

Kero-jet fuel is an unenhanced diesel product consisting basically of highly refined kerosene which is delivered by the seller for use in the fuel tanks of aircraft.

Inventory and Purchases (lines 1 through 7)

Line 1 — Enter the total number of gallons of kero-jet fuel on hand at the beginning of the month at storage facilities in New York State. This figure should be the same as that reported on line 6 of Form PT-104 for the preceding month.

Line 2 — Enter the total number of gallons of kero-jet fuel that you imported directly to your in-state facilities or to your in-state customers from out-of-state suppliers or from your own out-of-state facilities.

You are the importer of kero-jet fuel if you:

1) have ownership of the fuel at the time the fuel enters New York State's jurisdiction; or
2) direct or control the importation of the fuel into New York State.

Line 3 — Enter the total number of gallons of kero-jet fuel that were shipped directly to your in-state facilities or to your in-state customers from in-state suppliers.

Line 4 — Enter the total number of gallons of non-kero-jet fuel substances that were added to and increased your overall inventory of kero-jet fuel.

Line 6 — Enter the total number of gallons of your kero-jet fuel on hand at the end of the month at storage facilities in New York State. This figure cannot be a negative amount. An "accommodation sale" must be treated as a purchase and a sale.

Line 8 — Enter the total number of gallons of kero-jet fuel sold to persons registered under Article 13-A as aviation fuel businesses or under Article 12-A as distributors of diesel motor fuel or as distributors of kero-jet fuel only or to United States government, New York State and its municipalities, or consumed by you in your aircraft. If you consumed kero-jet fuel in your aircraft, you must complete Form PT-104.1.

Line 9 — Enter the total number of gallons of kero-jet fuel that you sold out of state or that you transferred to your facilities out of state.

Line 10 — Enter the total number of gallons of kero-jet fuel that you sold within New York State to a dealer registered or authorized to conduct such business in the other state or province for immediate export to that state or province upon which the kero-jet fuel component tax has not been passed through and for which you received a properly completed Form FT-1003, *Statement of Exportation from Certain Taxes Imposed on Diesel Motor Fuel*.

Line 13 — Enter the net number of gallons of kero-jet fuel from your adjustments. Explain all adjustments in detail on line 13 of the tax return. Attach additional sheets, if necessary, to explain the adjustments. Examples of adjustments include the following:

- number of gallons of kero-jet fuel that were lost due to evaporation, shrinkage and handling at bulk storage facilities (other than retail service stations). This figure should be subtracted from line 12 when computing line 14. You must maintain records to substantiate these losses. In addition, you may include on line 13 the total gallons of kero-jet fuel lost due to a casualty, provided the loss has been approved by the Tax Department. You must submit a report of casualty loss within 24 hours to the NYS Tax Department. TTTB-FACCTS, Fuel Audit Unit, W A Harriman Campus, Albany NY 12227-0250, requesting to include the loss on your tax return.
- bulk inventory gains of kero-jet fuel sold or used. This figure should be added to line 12 when computing line 14.
- Adjustments (in gallons) from prior periods. Subtract a credit or add a debit to line 12 when computing line 14.

Line 15 — Enter the total number of gallons of kero-jet fuel consumed in New York State in the operation of your aircraft on which the petroleum business tax was not previously paid (from Form PT-104.1, line 3).

Line 17 — Transfer the amount on line 17 to Form PT-100, *New York State Petroleum Business Tax Return*, line 7, *Column B*.