



PT-101

(3/96)

New York State Department of Taxation and Finance

Tax on Motor Fuel

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

0396

Use this form to report transactions for the month of **March 1996**.

| |
|--|
| 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 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 the Article 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 the United States government and New York State and its 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 | |

Tax Accountability

| | | |
|---|----|--|
| 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, **Petroleum Business Tax Return**, line 1, Column A. Complete Parts B, C and D on the back of this form.

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

Part B – Computation of the Article 13-A Motor Fuel Component and Aviation Gasoline Component

| | Column 1 Aviation Gasoline | Column 2 Motor Fuel |
|--|-------------------------------|------------------------|
| 34 Enter the amount from line 11 in <i>Column 1</i> and the amount from line 12 in <i>Column 2</i> . . . | 34 | |
| 35 Adjustment (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 the U.S. Government and New York State and its 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 the 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, <i>Column 2</i>) | 45 | |
| 46 Tax rate (\$0.1441 per gallon) | 46 | .1441 |
| 47 Aviation gasoline component (multiply line 43, <i>Column 1</i> by line 46, <i>Column 1</i>) | 47 | |
| 48 Aviation gasoline credit/refund (from line 16, Part A) [] gallons × \$0.0860 = | 48 | |
| 49 Consumption tax on aviation gasoline (from Form PT-101.7, line 5; enter any negative amount in brackets []). | 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, <i>Column 2</i> by line 46, <i>Column 2</i>) | 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, *Petroleum Business Tax Return*, line 1, *Column B*.

Part C – Petroleum Testing Fee

| | | |
|--|----|--|
| 53 Total receipts this month (from line 10) | 53 | |
| 54 Total gallons of CNG, LPG and any other liquid or gas sold or used as motor fuel (from line 31) | 54 | |
| 55 Total gallons (add lines 53 and 54) | 55 | |
| 56 Purchases on which tax has been passed through to you (from line 25) | 56 | |
| 57 Receipts subject to the petroleum testing fee (subtract line 56 from line 55) | 57 | |
| 58 Transfers out of state (from line 13) | 58 | |
| 59 Sales to customers out of state (from line 14) | 59 | |
| 60 Inventory gain or loss (from line 18) | 60 | |
| 61 Total credits (add lines 58 and 59, and add or subtract line 60) | 61 | |
| 62 Gallons subject to testing fee (subtract line 61 from line 57; enter any negative amount in brackets []) | 62 | |
| 63 Petroleum testing fee (multiply line 62 by \$0.0005) | 63 | |

Transfer the amount on line 63 to Form PT-100, *Petroleum Business Tax Return*, line 2, *Column A*.

Part D – Additional New York City Tax on Leaded Gasoline

| | | |
|--|----|--|
| 64 Taxable sales within the city of New York or to New York City dealers | 64 | |
| 65 Taxable use within the city of New York | 65 | |
| 66 Total New York City taxable sales and use (add lines 64 and 65) | 66 | |
| 67 Purchases on which the New York City tax was paid | 67 | |
| 68 Dealer credit card sales to exempt diplomats and missions | 68 | |
| 69 Total deductions (add lines 67 and 68) | 69 | |
| 70 Net gallons taxable (subtract line 69 from line 66) | 70 | |
| 71 Additional New York City tax (multiply line 70 by \$0.01) | 71 | |

Transfer the amount on line 71 to Form PT-100, *Petroleum Business Tax Return*, line 3, *Column A*.