



**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 (\$0.1374 per gallon) . . . . .	46	1374
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 × \$0.0820 =	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*.