PT-101
(12/96)

New York State Department of Taxation and Finance

Tax on Motor Fuel

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

1296

Use this form to report transactions for the month of **December 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 *Column 1* and the amount from line 12 in *Column 2*	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, Column 2)*	45		
46 Tax rate ($0.1374 per gallon)	46	.1374	.1374
47 Aviation gasoline component *(multiply line 43,* Column 1 *by line 46,* Column 1)	47		
48 Aviation gasoline credit/refund/reimbursement *(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,* Column 2 *by line 46,* Column 2)	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*.