PT-102
(5/96)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0596

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

Employer identification number or social security number
Name

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.

Inventory and Purchases

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

Part A – Computation of the Article 12-A Diesel Motor Fuel Tax

8	Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel *(from Form PT-102.1, Part III)*	8	
9	Sales to the United States government and New York State and its municipalities *(from Form PT-102.1, Part IV)*	9	
10	Transfers out of New York State *(from Form PT-102.2, Part I)*	10	
11	Sales in New York State for immediate export *(from Form PT-102.2, Part II)*	11	
12	Sales to consumers for farming	12	
13	Sales of water-white kerosene (K-1) to consumers or filling stations	13	
14	Sales of kero-jet fuel to airlines	14	
15	Sales to consumers for heating or production purposes	15	
16	Inventory loss from bulk storage and casualty losses *(see instructions)*	16	
17	Total nontaxable distribution *(add lines 8 through 16)*		17
18	Total gallons subject to tax *(subtract line 17 from line 7)*		18
19	Gallons acquired with the tax passed through that were sold, used or transferred		19
20	Taxable gallons before adjustments *(subtract line 19 from line 18)*		20
21	Adjustments *(see instructions; enter any deduction in brackets [ ])*. Explain: _____		21
22	Taxable gallons *(line 20 and add or subtract line 21)*		22
23	Article 12-A diesel motor fuel tax *(multiply line 22 by $0.08)*		23

Transfer the amount on line 23 to Form PT-100, *Petroleum Business Tax Return,* line 4, *Column A.*
Complete Parts B and C 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 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 (except for residential heating) to exempt organizations *(from Form PT-102.1, Part V)*	26		
27	Sales to the U.S. government and New York State and its 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	Article 13-A automotive diesel motor fuel tax *(multiply line 42 by $0.1441)*			43

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

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

44	Amount from line 34, Part B *(above)*			44
45	Amount included in line 44 for residential heating			45
46	Taxable gallons before adjustments *(subtract line 45 from line 44)*			46
47	Other adjustments *(see instructions; enter any deduction in brackets [ ])*. Explain: _____			47
48	Taxable gallons *(line 46, and add or subtract line 47)*			48
49	Nonautomotive diesel motor fuel tax *(multiply line 48 by $0.1366)*			49
50	Manufacturing exemption/reimbursement *(from Form PT-102.3, Part II)* gallons x $0.0561 =	50		
51	Commercial gallonage credit/reimbursement gallons x $0.0291 =	51		
52	Total exemptions/credits/reimbursements *(add lines 50 and 51)*			52
53	Net nonautomotive diesel motor fuel tax due *(subtract line 52 from line 49)*			53

Transfer the amount on line 53 to Form PT-100, *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.