



# PT-102

(6/96)

New York State Department of Taxation and Finance

## Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0696

Use this form to report transactions for the month of **June 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 \$0.1374)  | 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 \$0.1302)  | 49 |  |
| 50 | Manufacturing exemption/reimbursement (from Form PT-102.3, Part II) <input type="text"/> gallons x \$0.0554 = | 50 |  |
| 51 | Commercial gallonage credit/reimbursement <input type="text"/> gallons x \$0.0277 =                           | 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.