PT-102
(12/96)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

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-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)* _____ gallons x $0.0554 =	**50**	
51	Commercial gallonage credit/reimbursement _____ 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: 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.