PT-200
(8/96)

New York State Department of Taxation and Finance

Quarterly Petroleum Business Tax Return
Of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only

Tax Law — Articles 12-A and 13-A

Q396

(For office use only)

Use this form to report transactions for the quarterly period **June 1, 1996 - August 31, 1996.**
This return must be filed by **September 20, 1996.**

Employer identification number or social security number	Business telephone number ( )
Legal name	
DBA	
Street	
City, state, ZIP code	

Change of Business Information - If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete Form DTF-95, *Change of Business Information.* If you need a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

Monthly filers must use Form PT-100 and Form PT-106 or Form PT-104. Read instructions on back carefully. Keep a copy for your records.

Payment - Attach check or money order payable to: ***Commissioner of Taxation and Finance.***
Mail to: NYS TAX DEPARTMENT, PO BOX 1833, ALBANY NY 12201-1833

Payment enclosed ☐

Type of Filer You must submit the appropriate attachments for each box checked.		Column A Article 12-A Liabilities	Column B Article 13-A Liabilities	Column C Liability Totals
☐ I am a sales tax exempt organization. I am not subject to Article 13-A tax on petroleum businesses *(see instructions).* My exemption number is _____				
1 ☐ **Retailers of Heating Oil Only** (registered under Article 12-A as a retailer of heating oil only - registration # _____) *(from Form PT-201, lines 11 and 25)*	1			
2 ☐ **Kero-Jet Fuel** (registered under Article 12-A as a distributor of kero-jet fuel only - registration # _____) *(from Form PT-202, line 17)*	2			
3 Subtotal of taxes due *(amount from line 1 or line 2)*	3			
4 Article 13-A tax due ***(SEE INSTRUCTIONS)***	4			
5 Credits from prior quarterly return	5			
6 Total balance due *(Enter balance due in the appropriate column. If the amount in either column is an overpayment, enter "0" and enter the overpayment amount on line 10 in the appropriate column. Add the amounts in* Columns A *and* B *and enter the total in Column* C.*)*	6			
7 Penalties *(see instructions)*	7			
8 Interest *(see instructions)*	8			
9 Total amount due *(add lines 6, 7 and 8 in* Column C*)*	9			
10 Overpaid amounts *(if either column is overpaid, enter the overpaid amount)*	10			
11 Amount to be credited to next quarterly return	11			
12 Amount to be refunded	12			

I certify that this business is duly registered to deal in the product that is being reported and that this return, including any accompanying riders, is to the best of my knowledge and belief true, correct and complete.

Date	Authorized signature	Official title
Date	Signature of individual or name of firm preparing this return *(if other than taxpayer)*	Preparer's address

Instructions

Form PT-200 must be filed for each quarterly period. Monthly filers must use Form PT-100 and Form PT-106 or Form PT-104.

If you do not receive the proper forms covering a tax you owe, call the forms and publications number listed under the *If you need help* section near the end of these instructions.

If you are an exempt organization that has established its status as an exempt organization under section 1116(a) of the Tax Law, and any product that you import into New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum businesses. Check the appropriate box and do not compute a tax liability on any line in Column B of Form PT-200.

Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only,* must be filed by all retailers of heating oil only and distributors of kero jet fuel only who are otherwise not required to be registered as distributors of motor fuel, distributors of diesel motor fuel, residual petroleum product businesses or liquified petroleum gas fuel permittees. This return recaps the amount of the various taxes computed on Forms PT-201 and PT-202 and is used to determine the total amount due including any appropriate penalty and interest.

Changes in Business Information - Make changes to any incorrect preprinted information shown on the label. In addition, any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information must be reported on Form DTF-95, *Change of Business Information.* To obtain the form, call the forms and publications number listed under the *If you need help* section near the end of these instructions.

Type of Filer - Indicate by checking the appropriate box(es) in the left-hand column on the front of the return the type of petroleum product you are registered to deal in. Enter your registration number. You must attach the appropriate Form PT-201 or PT-202 for each box checked.

Line Instructions

Enter any credit amounts in brackets.

Line 1 — Enter in Column A the amount from Form PT-201, line 11; enter in Column B the amount from Form PT-201, line 25.

Line 2 — Enter the amount from Form PT-202, line 17.

Line 4 — There is a minimum Article 13-A tax of $75 per quarter ($25 per month) for a retailer of heating oil only. If you are a **distributor of kero-jet fuel only** filing Form PT-202, and not otherwise required to be registered under Articles 12-A or 13-A of the Tax Law, the minimum Article 13-A tax is $6 per quarter ($2 per month). For a distributor of kero-jet fuel only, enter the larger of line 3, Column B, or $6. If you are a **retailer of heating oil only** and if the amount on line 3, Column B, is less than the $75, complete the table below and follow the instructions to determine the correct amount to enter on line 4. **Note:** If you have been registered for only **one** or **two** months during the quarter, use $25 ($2) or $50 ($4) respectively instead of $75 ($6) to determine the correct amount to enter on line 4.

Table for use in determining line 4.

(Do not enter any negative amounts; if any amount is less than "0", enter "0".)

Amount from line 19, Form PT-201	
Amount from line 24, Form PT-201	
Total *(enter here and on line b below)*.....	

— If the total above is greater than or equal to $75, you have met the minimum tax requirement. Enter the amount from line 3, Column B, on line 4, Column B. **STOP HERE**.

— If the total above is less than $75, you owe additional minimum tax. This additional minimum tax due will increase your liability or decrease your credit shown on line 3, Column B.

a. Minimum tax	$75	
b. Total *(from above)*		
c. Additional minimum tax due *(subtract line b from line a)*		
d. Amount from line 3, Column B.....		
e. Total due (credit) *(add lines c and d)*.....		

Enter the amount from line e on line 4, Column B.

Line 5 — The Article 12-A credit is the total credit from line 11, Column A, of your prior quarterly Form PT-200. The Article 13-A credit is the total credit from line 11, Column B, of your prior quarterly Form PT-200.

Line 6 — Column A - If, after applying the credit from line 5 to the amount on line 3, the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter "0" and show the overpayment on line 10.

Column B - If, after applying the credit from line 5 (and from line 3, if negative) to the amount on line 4, the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter "0" and show the overpayment on line 10.

Line 7 — Penalty - A penalty is imposed at the rate of 10% of the tax due for the first month or part of a month and 1% of the tax due for each subsequent month or part of a month in which the tax remains unpaid, up to a maximum penalty of 30%.

If a return is not filed within 60 days of the due date, the penalty will be determined as indicated above but will not be less than the lesser of $100 or 100% of the tax due. In addition, failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

Line 8 — Interest - Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the day the tax was due until the day the tax is paid. Interest is a charge for the use of state funds and may not be waived. If you require assistance in the computation of interest, call the tax information number below.

Line 9 — Attach a check or money order for the total amount due on line 9 payable to ***Commissioner of Taxation and Finance.*** Mail to: NYS TAX DEPARTMENT, PO BOX 1833, ALBANY NY 12201-1833.

Lines 11 and 12 — If Columns A and/or B on line 10 show an overpayment, enter on line 11 the amount you want to take as a credit on line 5 of your next quarterly return. Enter on line 12 the amount that should be refunded to you.

Signature - The return must be signed and dated by the owner (if an individual), a partner (if a partnership), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner or officer of the business is paid to prepare the return, he or she is required to sign and date the return and provide his or her mailing address.

If you need help: For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, you can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. For forms or publications, you can also call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. If you need to write, address your letter to: **NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.**

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 12-A, 13-A, 21 and 21-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer the gas and diesel motor fuel, petroleum, highway use and fuel use taxes under Articles 12-A, 13-A, 21 and 21-A of the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law. In some cases, failure to provide the required information may result in denial, cancellation or suspension of a registration as a distributor of motor fuel or of a license as a terminal operator or importing/exporting transporter.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State, call (518) 438-8581.