# PT-201
(8/96)

New York State Department of Taxation and Finance

# Retailers of Heating Oil Only

**Tax Law — Articles 12-A and 13-A**

**Q396**

Use this form to report transactions for the period **June 1, 1996 - August 31, 1996**.

| Employer identification number or social security number |
|---|
| Name |

Read instructions on back carefully. Keep a copy of this completed form for your records.

## Inventory and Purchases

| | | |
|---|---|---|
| 1 | Opening inventory | 1 |
| 2 | Receipts in New York State from sources outside New York State *(from Form PT-201.1, Part I)* | 2 |
| 3 | Receipts in New York State from sources within New York State *(from Form PT-201.1, Part II)* | 3 |
| 4 | Other receipts | 4 |
| 5 | Total gallons available *(add lines 1 through 4)* | 5 |
| 6 | Closing inventory | 6 |
| 7 | Total gallons sold or used *(subtract line 6 from line 5)* | 7 |

## Part A - Computation of the Article 12-A Tax

| | | |
|---|---|---|
| 8 | Number of gallons included in line 7 above used to power your vehicles | 8 |
| 9 | Adjustments *(see instructions; enter any deduction in brackets [ ])*. Explain: | 9 |
| 10 | Total gallons for tax computation *(line 8 and add or subtract line 9)* | 10 |
| 11 | Article 12-A tax *(multiply line 10 by $0.08)* | 11 |

**Transfer the amount on line 11 to Form PT-200, *Quaterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only,* line 1, *Column A.***

## Part B – Computation of the Article 13-A Tax

| | | | |
|---|---|---|---|
| 12 | Sales to consumers for farming; not including kerosene *(see instructions)* | 12 | |
| 13 | Sales to exempt organizations; not including kerosene or sales for residential heating *(from Form PT-201.1, Part III)* | 13 | |
| 14 | Sales for heating or production purposes; not including kerosene *(see instructions)* | | 14 |
| 15 | Gallons included in the line 14 amount that were sold for residential heating | | 15 |
| 16 | Taxable gallons before adjustments *(subtract line 15 from line 14)* | | 16 |
| 17 | Other adjustments *(enter any deduction in brackets [ ])*. Explain: | | 17 |
| 18 | Taxable gallons *(line 16 and add or subtract line 17)* | | 18 |
| 19 | Nonautomotive-type diesel motor fuel tax *(multiply line 18 by $0.1302)* | | 19 |
| 20 | Manufacturing exemption/reimbursement *(from Form PT-201.1, Part IV)* ____ gallons × $0.0554 = | 20 | |
| 21 | Commercial gallonage credit/reimbursement ____ gallons × $0.0277 = | 21 | |
| 22 | Total exemptions/credits/reimbursements *(add lines 20 and 21)* | | 22 |
| 23 | Net nonautomotive-type diesel motor fuel tax *(subtract line 22 from line 19)* | | 23 |
| 24 | Automotive-type diesel motor fuel tax *(multiply line 10 by $0.1374)* | | 24 |
| 25 | Article 13-A tax *(add lines 23 and 24)* | | 25 |

**Transfer the amount on line 25 to Form PT-200. *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only,* line 1, *Column B.***

**Attach this form to New York State Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only.***

# Instructions

## General Information

This return is to be used by persons registered under Article 12-A of the Tax Law as **Retailers of Heating Oil Only** who are not required to file monthly tax returns. Form PT-100, *Petroleum Business Tax Return*, should be used for those required to file monthly tax returns.

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 (do not complete Part B of Form PT-201).

Diesel motor fuel is composed of two sub-categories of product, unenhanced diesel product and enhanced diesel product.

The specific products making up the unenhanced category include fuel oil, kero-jet fuel, and kerosene and water-white kerosene (K-1). This category does not include industry-standard No. 4 diesel fuel (see notice N-89-63 for definition of industry standard No. 4 diesel fuel).

The specific fuels making up the enhanced diesel product include diesel fuel, No. 1 diesel fuel, enhanced No. 2 fuel oil (the blended product that results from mixing No. 2 fuel oil with kerosene or a cetane improver to make the fuel oil more suitable to operate in a motor vehicle diesel engine) and any product designated as diesel motor fuel.

You may reproduce (e.g., computer-generate) Form PT-201.1 provided the form is clearly identified and contains all of the information (including form number, distributor's name, identification number, etc.) requested on the original form and the information is in the same format.

## Inventory and Purchases (lines 1 through 7) To be completed by all registrants.

**Line 1** — Enter total gallons of your diesel motor fuel on hand at all storage facilities in New York State at the beginning of the quarter. This figure should be the same as that reported on line 6 of Form PT-201 filed for the previous quarter. An adjustment to the opening inventory due to a casualty loss must be approved by the Tax Department before it may be deducted from the opening inventory. You must submit a report of casualty loss within 24 hours to the NYS Tax Department, TTTB – FACCTS Fuel Section, W A Harriman Campus, Albany NY 12227, requesting to deduct the loss from the opening inventory.

**Line 2** — Enter the total gallons from Form PT-201.1, Part(s) I, *Receipts in New York State from Sources Outside New York State.*

**Line 3** — Enter the total gallons (column A plus column B) from Form PT-201.1, Part(s) II, *Receipts in New York State from Sources Within New York State.*

**Line 4** — Enter the total gallons of nondiesel motor fuel substances such as cetane improvers that were added to and increased your overall inventory of diesel motor fuel.

**Line 6** — Enter the total gallons of your diesel motor fuel on hand at all storage facilities in New York State at the end of the quarter.

## Part A - Computation of the Article 12-A Tax (lines 8 through 11)

**Line 8** — Enter the number of gallons of diesel motor fuel included in line 7 used to power your vehicle(s) to distribute heating oil.

**Line 9** — Report any adjustments to the number of taxable gallons. Explain any adjustments in the space provided. Attach additional sheet(s) if necessary. Enter any net deductions in brackets. Any gallons of diesel motor fuel included in the amount on line 8 that were purchased with the New York State excise tax included, should be subtracted from line 8 when computing line 10.

**Line 11** — Transfer the amount on line 11 to Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only,* line 1, Column A.

## Part B - Computation of the Article 13-A Tax (lines 12 through 25)

**Line 12** — Enter the number of gallons of diesel motor fuel sold to consumers for farming, excluding kerosene that has not been blended or mixed with any other product. You must have Form FT-1004, *Farmers' Exemption Certificate for Purchases of Diesel Motor Fuel/Residual Petroleum Product*, on file to cover such sales. If you are a farmer, also include gallons you used for farming.

**Line 13** — Enter the total number of gallons from Form PT-201.1, Part(s) III, *Sales to Exempt Organizations.* Do not include kerosene or any gallons that were sold for residential heating. Report residential heating gallons on lines 14 and 15. Only exempt organizations granted exemption from sales tax under sections 1116(a)(4) or 1116(a)(5) of the Tax Law may purchase unenhanced diesel motor fuel (No. 2 fuel oil) without the petroleum business tax included. This fuel must be used by the organization for business related activities. The exempt organizations must give properly completed copies of Form FT-1021-A, *Certification for Purchases of Unenhanced Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations*, to their suppliers.

**Line 14** — Enter the number of gallons of diesel motor fuel sold to consumers for heating or production purposes, excluding sales to exempt organizations *(amount on line 13)*; however, include sales to exempt organizations for residential heating. Also, do not include kerosene that has not been blended or mixed with any other product.

**Line 17** — Other adjustments - Enter the net number of gallons of diesel motor fuel from the following:

- Diesel motor fuel included in the amount on line 16 that was sold to the United States government and its agencies and instrumentalities and New York State and its agencies and municipalities must be subtracted from line 16 when computing line 18.
- Gallons of diesel motor fuel included in the amount on line 16 that were purchased with the petroleum business tax included, and sold or used during this period, should be subtracted from line 16 when computing line 18.
- Adjustments (in gallons). Subtract a credit or add a debit to line 16 when computing line 18. Enter any net deductions in brackets.

Explain in the space provided. Attach additional sheet(s) if necessary.

**Line 20** — Enter the total number of gallons from Form PT-201.1, Part(s) IV, *Sales to Manufacturers for Use in Manufacturing.*

**Line 21** — Enter the number of gallons of nonautomotive type diesel motor fuel included on line 18 less: (a) gallons claimed on line 20 (manufacturing exemption/reimbursement), (b) fuel that was sold to an electric corporation for use in manufacturing or producing electricity for sale, and (c) fuel sold to an electric corporation by use of a direct pay permit. If you are an electric corporation, you may not include unenhanced diesel motor fuel that you used in fueling generators for the purpose of manufacturing or producing electricity. Include only gallonage that was included for the first time in the measure of the petroleum business tax on or after September 1, 1994.

**Note:** Exemption/reimbursement/credit cannot be claimed on both lines 20 and 21 on the same gallonage. Gallonage entered on line 20 under the manufacturing exemption/reimbursement cannot be claimed as commercial gallonage on line 21.

**Line 25** — Transfer the amount on line 25 to Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only,* line 1, *Column B.*