PT-101
(9/97)

New York State Department of Taxation and Finance

Tax on Motor Fuel

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

0997

Use this form to report transactions for the month of **September 1997**.

Employer identification number or social security number
Name

Read instructions (Form PT-101-I) carefully. Keep a duplicate copy of this completed form for your records.

Inventory and Receipts

			Column 1 Gallons Accountability	Column 2 Gallons for Tax Computation
1	Opening inventory *(excluding in transit)*	1		
2	Receipts in New York State from sources outside this state *(from Form PT-101.1, Part I)*	2		
3	Receipts in New York State from sources within this state *(from Form PT-101.1, Part II)*	3		
4	Direct shipments out of state *(from Form PT-101.2, Part I)*	4		
5	Direct shipments in New York State *(from Form PT-101.2, Part II)*	5		
6	Other receipts *(from Form PT-101.3)*	6		
7	Total receipts – 7a *(Column 1 - add lines 1 through 6)*	7a		
	– 7b *(Column 2 - add lines 2 through 6)*	7b		
8	Closing inventory *(excluding in transit)*	8		
9	Total gallons to be accounted for *(subtract line 8 from line 7a)*	9		
10	Total receipts this month *(amount from line 7b)*	10		
11	Total gallons of **aviation gasoline** included on line 10	11		
12	Total receipts of **motor fuels** *(subtract line 11 from line 10)*	12		

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

Distribution

13	Transfers out of state *(from Form PT-101.4, Part I)*		13
14	Sales to customers out of state *(from Form PT-101.4, Part II)*		14
15	Sales to the United States government and New York State and its municipalities *(from Form PT-101.5, Part I)*		15
16	Exempt sales on Indian reservations *(from Form PT-101.5, Part II; see instructions)*		16
17	Sales to retail sellers of aviation gasoline or use or storage of aviation gasoline *(from Form PT-101.5, Part III)*		17
18	Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer and other nontaxable distribution *(from Form PT-101.5, Part IV)*		18
19	Inventory gain or loss *(if gain, enter in brackets [ ] and deduct)*		19
20	Total distribution for which credit is to be given to you *(add lines 13 through 19)*		20

Tax Accountability

21	Total gallons sold on which tax is required to be passed through *(from Form PT-101.6)*	21		
22	Total gallons used on which you are not eligible for credit	22		
23	Total distribution requiring tax accountability *(add lines 21 and 22)*			23
24	Total gallons distributed *(add lines 20 and 23)*; **total must agree with line 9**			24
25	Total gallons subject to tax *(from line 10)*			25
26	Purchases on which tax has been passed through to you *(from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A)*	26		
27	Distribution for which credit is to be given to you *(from line 20)*	27		
28	Total credits *(add lines 26 and 27)*			28
29	Gallons on which tax is to be remitted *(subtract line 28 from line 25)*			29
30	Adjustment to prior month's returns *(enter any deduction in brackets [ ])*. Explain: _____			30
31	Total gallons *(line 29 and add or subtract line 30)*			31
32	Total gallons of compressed natural gas, liquefied petroleum gases such as propane, butane or ethane, and any other liquid or gas sold or used as motor fuel			32
33	Total gallons for tax computation *(add lines 31 and 32)*			33
34	New York State motor fuel excise tax due before credits *(multiply line 33 by $0.08)*			34

Transfer the amount on line 34 to Form PT-100, *Petroleum Business Tax Return*, line 1, *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 Motor Fuel Component and Aviation Gasoline Component

		Column 1 Aviation Gasoline	Column 2 Motor Fuel
35 Enter the amount from line 11 in *Column 1* and the amount from line 12 in *Column 2*	35		
36 Adjustment *(enter any deduction in brackets [ ])*. Explain: _____	36		
37 Total gallons *(line 35 and add or subtract line 36)*	37		
38 Transfers out of state *(from line 13)*	38		
39 Sales to customers out of state *(from line 14)*	39		
40 Sales to the U.S. Government and New York State and its municipalities *(from line 15)*	40		
41 Exempt sales on Indian reservations *(from line 16)*	41		
42 Total nontaxable distribution *(add lines 39, 39, 40 and 41)*	42		
43 Gallons subject to tax *(subtract line 42 from line 37)*	43		
44 Purchases on which the tax has been passed through *(from line 26)*	44		
45 Net gallons *(subtract line 44 from line 43)*	45		
46 Total gallons of fuel included in line 32, but excluding the amount of any liquefied petroleum gases	46		
47 Total gallons for tax computation *(add lines 45 and 46, Column 2)*	47		
48 Tax rate ($0.14 per gallon)	48	.14	.14
49 Aviation gasoline component *(multiply line 45,* Column 1 *by line 48,* Column 1)	49		
50 Aviation gasoline credit/refund/reimbursement *(from line 17, Part A)* [gallons] × $0.084 =	50		
51 Consumption tax on aviation gasoline *(from Form PT-101.7, line 5; enter any negative amount in brackets [ ])*	51		
52 Total aviation gasoline tax due *(subtract line 50 and add or subtract line 51 from line 49)*	52		
53 Motor fuel component tax due *(multiply line 47,* Column 2 *by line 48,* Column 2)	53		
54 Article 13-A motor fuel component and aviation gasoline tax due *(add lines 52 and 53)*	54		

Transfer the amount on line 54 to Form PT-100, *Petroleum Business Tax Return*, line 1, *Column B.*

Part C – Petroleum Testing Fee

55 Total receipts this month *(from line 10)*			55	
56 Total gallons of CNG, LPG and any other liquid or gas sold or used as motor fuel *(from line 32)*			56	
57 Total gallons *(add lines 55 and 56)*			57	
58 Purchases on which tax has been passed through to you *(from line 26)*			58	
59 Receipts subject to the petroleum testing fee *(subtract line 58 from line 57)*			59	
60 Transfers out of state *(from line 13)*	60			
61 Sales to customers out of state *(from line 14)*	61			
62 Inventory gain or loss *(from line 19)*	62			
63 Total credits *(add lines 60 and 61, and add or subtract line 62)*			63	
64 Gallons subject to testing fee *(subtract line 63 from line 59; enter any negative amount in brackets [ ])*			64	
65 Petroleum testing fee *(multiply line 64 by $0.0005)*			65	

Transfer the amount on line 65 to Form PT-100, *Petroleum Business Tax Return*, line 2, *Column A.*