# PT-100
(10/98)

New York State Department of Taxation and Finance

# Petroleum Business Tax Return

**Tax Law — Articles 12-A and 13-A**

**1098** *(For office use only)*

Use this form to report transactions for the month of **October 1998**. This return must be filed by **November 20, 1998**.

| Employer identification number or social security number | Business telephone number ( ) |
|---|---|
| Legal name | **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 1 800 462-8100. From areas outside the U.S. and Canada, call (518) 485-6800. |
| DBA | |
| Street | |
| City, state, ZIP code | |

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

**Payment** — Attach your 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<br>**Check all that apply. You must submit the appropriate attachments for each box checked.** | | Column A<br>Article 12-A Liabilities | Column B<br>Article 13-A Liabilities | Column C<br>Liability Totals |
|---|---|---|---|---|
| ☐ **Motor Fuel** (registered under Article 12-A as a distributor of motor fuel or as a liquefied petroleum gas fuel permittee - registration or permit # _____ ) | | | | |
| 1 State motor fuel *(from Form PT-101, lines 34 and 54)* | 1 | | | |
| 2 Petroleum testing fee *(from Form PT-101, line 65)* | 2 | | | |
| ☐ **Diesel Motor Fuel** (registered under Article 12-A as a distributor of diesel motor fuel - registration # _____ ) | | | | |
| 3 Automotive *(from Form PT-102, lines 24 and 48)* | 3 | | | |
| 4 Nonautomotive *(from Form PT-102, line 56)* | 4 | | | |
| 5 ☐ **Residuals** (registered under Article 13-A as a residual petroleum product business - registration # _____ ) *(Form PT-103, line 24)* | 5 | | | |
| 6 ☐ **Kero-Jet Fuel** (registered under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only or registered under Article 13-A as an aviation fuel business - registration # _____ ) *(from Form PT-104, line 17)* | 6 | | | |
| 7 ☐ **Electric Utilities** *(from Form PT-105, line 3)* | 7 | | ( ) | |
| 8 ☐ **Retailers of Heating Oil Only** (registered under Article 12-A as a retailer of heating oil only - registration # _____ ) *(from Form PT-106, lines 11 and 24)* | 8 | | | |
| 9 Subtotal of taxes due *(add lines 1 through 8,* Columns A and B*)* | 9 | | | |
| 10 Article 13-A tax due ***(SEE INSTRUCTIONS)*** | 10 | | | |
| 11 Credits from prior month's return | 11 | | | |
| 12 Tax due after credits *(see instructions)* | 12 | | | |
| 13 Refund/reimbursements from Form PT-100-B *(attach Form PT-100-B)* | 13 | | | |
| 14 Total balance due *(Enter any balance due in the appropriate column. If the amount in either column is an overpayment, enter "0" and enter the overpayment amount on line 20 in the appropriate column. Add the amounts in Columns A and B and enter the total in Column C.)* | 14 | | | |
| 15 Current period electronic funds transfer or certified check payment already made *(attach Form PT-100-A)* | 15 | | | |
| 16 Net balance due *(subtract line 15 from line 14)* | 16 | | | |
| 17 Penalties *(see instructions)* | 17 | | | |
| 18 Interest *(see instructions)* | 18 | | | |
| 19 Total amount due *(add lines 16, 17 and 18)* | 19 | | | |
| 20 Overpaid amounts *(if either column is overpaid, enter the overpaid amount)* | 20 | | | |
| 21 Amount to be credited to next month's return | 21 | | | |
| 22 Amount to be refunded *(see instructions)* | 22 | | | |

☐ I am a sales-tax-exempt organization. I am not subject to tax on petroleum businesses. My exemption number is _____.

I certify that this business is duly licensed or registered to deal in each of the products that are 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

Distributors of motor fuel, liquefied petroleum gas fuel permittees, distributors of diesel motor fuel, residual petroleum product businesses and aviation fuel businesses, must file Form PT-100, *Petroleum Business Tax Return*. Retailers of heating oil only and distributors of kero-jet fuel only that are registered as distributors of motor fuel or as residual petroleum product businesses must also file Form PT-100. Form PT-100 must be filed for each month.

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.

Form PT-100 summarizes the amount of the various taxes computed on Forms PT-101 through PT-106 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 this 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 of lines 1 through 8 on the front of the return all types of products you are registered to deal in and whether you are an electric utility, which may file Form PT-105, or a registered retailer of heating oil only. Enter your registration number(s). You must attach the appropriate Forms PT-101 through PT-106 for each box checked.

## Line Instructions

Enter any credit amounts in brackets.

**Line 10** — There is a minimum Article 13-A tax of $25 per month ($2 per month for aviation fuel businesses filing Form PT-104, and not otherwise required to be registered under Article 12-A or 13-A of the Tax Law). If the amount on line 9, Column B, is $25 ($2) or more, enter the line 9 amount on line 10. If the amount on line 9, Column B, is less than $25 ($2), complete the table below and follow the instructions to determine the amount to enter on line 10, Column B.

Note: If you are the holder of a liquefied petroleum gas fuel permit and are not otherwise required to be registered under Article 12-A or 13-A, you are not subject to the minimum tax and may enter "0" on line 10, Column B.

Table for use in determining line 10.

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

| | |
|---|---|
| Amount from line 49, Column 1, Form PT-101 | |
| Amount from line 53, Column 2, Form PT-101 | |
| Amount from line 46, Form PT-102 | |
| Amount from line 54, Form PT-102 | |
| Amount from line 22, Form PT-103 | |
| Amount from line 17, Form PT-104 | |
| Amount from line 20, Form PT-106 | |
| Amount from line 23, Form PT-106 | |
| Total *(enter here and on line b below)* | |

— If the total above is greater than or equal to $25 ($2), you have met the minimum tax requirement. Enter the amount from line 9, Column B, on line 10, Column B. **STOP HERE.**

— If the total above is less than $25 ($2), you owe additional minimum tax. This additional minimum tax due will increase your liability or decrease your credit shown on line 9, Column B.

| | |
|---|---|
| a. Minimum tax | $25 ($2) |
| b. Total *(from above)* | |
| c. Additional minimum tax due *(subtract line b from line a)* | |
| d. Amount from line 9, Column B | |
| e. Total due (credit) *(add lines c and d)* | |

Enter the amount from line e on line 10, Column B.

**Line 11** — The Article 12-A credit is the total credit from line 21, Column A, of your prior month's Form PT-100. The Article 13-A credit is the total credit from line 21, Column B, of your prior month's Form PT-100.

**Line 12** — Subtract the amounts on line 11, Columns A and B, from the amounts on line 9, Column A, and line 10, Column B, and enter the result.

**Line 13** — Enter the total requested refund/reimbursements for the month, if any, from Form PT-100-B, *Schedule of Weekly Refund/Reimbursements*. Attach Form PT-100-B to Form PT-100.

**Line 14** — Add the amounts on line 13 (total from Form PT-100-B) to the amounts on line 12. If 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 20.

**Line 15** — If you are a participant in the Articles 12-A and 13-A PrompTax program, enter the amount you already paid by electronic funds transfer or certified check. Attach Form PT-100-A to your return. Do not include any amount paid as interest or penalty.

**Line 17 — 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 18 — 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 listed under the *If you need help* section below.

**Line 19** — Attach a check or money order for the total amount due on line 19 payable to the ***Commissioner of Taxation and Finance***. Mail to: NYS TAX DEPARTMENT, PO BOX 1833, ALBANY NY 12201-1833. If you are using a private delivery service, address your return to: NYS TAX DEPARTMENT, MISC. TAX RETURN PROCESSING - #8A, W A HARRIMAN CAMPUS, ALBANY NY 12227. For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(07)M.

**Lines 21 and 22** — If Columns A and/or B on line 20 show an overpayment, enter on line 21 the amount you want to take as a credit on line 11 of your next month's return. Enter on line 22 the amount that should be refunded to you.

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 motor fuel, diesel motor fuel or residual petroleum product that you import into New York State or that you produce, refine, manufacture or compound in New York State is consumed exclusively by you, then you are not subject to the tax on petroleum businesses. Check the appropriate box and do not compute a tax liability on any lines 1 through 10 in Column B of Form PT-100.

**Signature** — The return must be signed and dated by the owner (if an individual), a partner (if 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 will 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. For information, you can call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100. From areas outside the U.S. and Canada, call (518) 485-6800. 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 Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.