

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 <i>Column 1</i> and the amount from line 12 in <i>Column 2</i> . . .	35	
36 Adjustment (<i>enter any deduction in brackets []</i>). Explain: _____	36	
37 Total gallons (<i>line 35 and add or subtract line 36</i>)	37	
38 Transfers out of state (<i>from line 13</i>)	38	
39 Sales to customers out of state (<i>from line 14</i>)	39	
40 Sales to the U.S. Government and New York State and its municipalities (<i>from line 15</i>) . . .	40	
41 Exempt sales on Indian reservations (<i>from line 16</i>)	41	
42 Total nontaxable distribution (<i>add lines 38, 39, 40 and 41</i>)	42	
43 Gallons subject to tax (<i>subtract line 42 from line 37</i>)	43	
44 Purchases on which the tax has been passed through (<i>from line 26</i>)	44	
45 Net gallons (<i>subtract line 44 from line 43</i>)	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 (<i>add lines 45 and 46, Column 2</i>)	47	
48 Tax rate (\$0.146 per gallon)	48	.146
49 Aviation gasoline component (<i>multiply line 45, Column 1 by line 48, Column 1</i>)	49	
50 Aviation gasoline credit/refund/reimbursement (<i>from line 17, Part A</i>) <input type="text"/> gallons × \$0.088 =	50	
51 Consumption tax on aviation gasoline (<i>from Form PT-101.7, line 5; enter any negative amount in brackets []</i>)	51	
52 Total aviation gasoline tax due (<i>subtract line 50 and add or subtract line 51 from line 49</i>)	52	
53 Motor fuel component tax due (<i>multiply line 47, Column 2 by line 48, Column 2</i>)	53	
54 Article 13-A motor fuel component and aviation gasoline tax due (<i>add lines 52 and 53</i>) . . .	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 (<i>from line 10</i>)	55	
56 Total gallons of CNG, LPG and any other liquid or gas sold or used as motor fuel (<i>from line 32</i>)	56	
57 Total gallons (<i>add lines 55 and 56</i>)	57	
58 Purchases on which tax has been passed through to you (<i>from line 26</i>)	58	
59 Receipts subject to the petroleum testing fee (<i>subtract line 58 from line 57</i>)	59	
60 Transfers out of state (<i>from line 13</i>)	60	
61 Sales to customers out of state (<i>from line 14</i>)	61	
62 Inventory gain or loss (<i>from line 19</i>)	62	
63 Total credits (<i>add lines 60 and 61, and add or subtract line 62</i>)	63	
64 Gallons subject to testing fee (<i>subtract line 63 from line 59; enter any negative amount in brackets []</i>)	64	
65 Petroleum testing fee (<i>multiply line 64 by \$0.0005</i>)	65	

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