PT-202
(2/98)

New York State Department of Taxation and Finance

Tax on Kero-Jet Fuel

Tax Law — Article 13-A

Q198

Use this form to report transactions for the quarterly period **December 1, 1997 - February 28, 1998.**

Employer identification number or social security number
Name

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

		Kero-Jet Fuel Held in Inventory
1 Opening inventory	1	
2 Receipts in New York State from sources outside New York State	2	
3 Receipts in New York State from sources within New York State	3	
4 Other receipts	4	
5 Gallons available *(add lines 1 through 4)*	5	
6 Closing inventory	6	
7 Net gallons used or to be accounted for *(subtract line 6 from line 5)*	7	
8 Sales to persons registered as aviation fuel businesses or under Article 12-A or to the United States government, New York State and its municipalities, or consumed by you in your aircraft	8	
9 Transfers out of state	9	
10	10	
11 Total deductions *(add lines 8 and 9)*	11	
12 Taxable gallons before adjustments *(subtract line 11 from line 7)*	12	
13 Other adjustments *(see instructions; enter any deduction in brackets [ ])*. Explain: _____	13	
14 Total *(line 12 and add or subtract line 13)*	14	
15 Kero-jet fuel consumed in this state in your aircraft on which the tax was not previously paid *(from Form PT-104.1/202.1)*	15	
16 Total taxable gallons *(add lines 14 and 15)*	16	
17 Kero-jet fuel component *(multiply line 16 by $.056)*	17	

Transfer the amount on line 17 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 2, *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

This return is to be used by persons registered under Article 12-A of the Tax Law as distributors of kero-jet fuel 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 Form PT-202).

Kero-jet fuel is an unenhanced diesel product consisting basically of highly refined kerosene that is used as fuel in the fuel tanks of aircraft.

Inventory and Purchases (lines 1 through 7)

Line 1 — Enter the total number of gallons of kero-jet fuel on hand at the beginning of the quarter at storage facilities in New York State. This figure should be the same as that reported on Form PT-202, line 6, for the preceding quarter.

Line 2 — Enter the total number of gallons of kero-jet fuel that you imported directly to your in-state facilities or to your in-state customers from out-of-state suppliers or from your own out-of-state facilities.

You are the importer of kero-jet fuel if you:

1) have ownership of the fuel at the time the fuel enters New York State's jurisdiction; or
2) direct or control the importation of the fuel into New York State.

Line 3 — Enter the total number of gallons of kero-jet fuel that were shipped directly to your in-state facilities or to your in-state customers from in-state suppliers.

Line 4 — Enter the total number of gallons of non-kero-jet fuel substances that were added to and increased your overall inventory of kero-jet fuel.

Line 6 — Enter the total number of gallons of your kero-jet fuel on hand at the end of the quarter at storage facilities in New York State. This figure cannot be a negative amount. An *accommodation sale* must be treated as a purchase and a sale.

Line 8 — Enter the total number of gallons of kero-jet fuel sold to persons registered under Article 13-A as aviation fuel businesses or under Article 12-A as distributors of diesel motor fuel or as distributors of kero-jet fuel only or to the United States government, New York State and its municipalities, or consumed by you in your aircraft. If you consumed kero-jet fuel in your aircraft, you must complete Form PT-104.1/202.1.

Line 9 — Enter the total number of gallons of kero-jet fuel that you sold out of state or that you transferred to your facilities out of state.

Line 13 — Enter the net number of gallons of kero-jet fuel from your adjustments. Explain all adjustments in detail on line 13 of the tax return. Attach additional sheets, if necessary, to explain the adjustments. Examples of adjustments include the following:

- number of gallons of kero-jet fuel that were lost due to evaporation, shrinkage and handling at bulk storage facilities (other than retail service stations). This figure should be subtracted from line 12 when computing line 14. You must maintain records to substantiate these losses. In addition, you may include on line 13 the total gallons of kero-jet fuel lost due to a casualty, provided the loss has been approved by the Tax Department. You must submit a report of casualty loss within 24 hours to the NYS Tax Department, TTTB-FACCTS, Fuel Audit Unit, W A Harriman Campus, Albany NY 12227-0250, requesting to include the loss on your tax return.
- bulk inventory gains of kero-jet fuel sold or used. This figure should be added to line 12 when computing line 14.
- Adjustments (in gallons) from prior periods. Subtract a credit or add a debit to line 12 when computing line 14.

Line 15 — Enter the total number of gallons of kero-jet fuel consumed in New York State in the operation of your aircraft on which the petroleum business tax was not previously paid (from Form PT-104.1/202.1, line 3).

Line 17 — Transfer the amount on line 17 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 2, *Column B.*