



# Instructions for Form PT-101

## Tax on Motor Fuels and Supporting Schedules (Forms PT-101.1 through PT-101.7)

### General Information

Please be sure to include all specific information requested on the forms you file. **Composite entries and terms such as various and unknown are not acceptable.** Failure to provide all essential information could result in the cancellation or suspension of your motor fuel distributor registration.

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 is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum products (do not complete **Part B** of Form PT-101).

**Note:** Distributors that sell or use compressed natural gas or liquefied petroleum gases (LPG) such as butane, ethane or propane, and any other liquid or gas sold or used as motor fuel, to operate a motor vehicle on New York State public highways or to operate a pleasure or recreational motor boat on the waterways of New York State or the waterways bordering the state, must include these gallons on line 32. In addition, compressed natural gas must be reported on line 46.

### Inventory and Receipts (lines 1 through 12)

**Line 1 - Column 1** — Enter the total gallons of all motor fuels on hand at all marketing locations in New York State, including terminals and pipelines. The term *marketing locations* includes:

- bulk stations and warehouses;
- storage tanks located at refineries containing finished material turned over to the marketing department for resale or delivery;
- tidewater and pipeline terminals; and
- pipelines charged to marketing departments.

This figure should be the same as reported on line 8 of Form PT-101 filed for the previous month. Do **not** include materials in transit or inventories at refineries.

**Line 2 - Columns 1 and 2** — Enter the total gallons from Form PT-101.1, Part I, *Receipts at Marketing Locations in this State from Sources Outside this State*.

**Line 3 - Columns 1 and 2** — Enter the total gallons from Form PT-101.1, Part II, *Receipts at Marketing Locations in this State from Sources Within this State*.

**Line 4 - Columns 1 and 2** — Enter the total gallons from Form PT-101.2, Part I, *Direct Shipments to Customers Out of State*.

**Line 5 - Columns 1 and 2** — Enter the total gallons from Form PT-101.2, Part II, *Direct Shipments to Customers in this State*.

**Line 6 - Columns 1 and 2** — Enter the total gallons from Form PT-101.3, *Other Receipts*.

**Line 8 - Column 1** — Enter inventory on hand at the end of the month. **This figure cannot be a negative amount.** An “accommodation sale” must be reported as a purchase and a sale. **Do not** include motor fuel in transit to marketing locations of the reporting company at the end of the month.

**Line 11 - Column 2** — Enter the total number of gallons of aviation gasoline included in the figure shown on line 10, Column 2. Also enter these gallons on line 35, Column 1, Part B.

**Line 12 - Column 2** — Subtract line 11 from line 10 and enter the result. Also enter the result on line 35, Column 2, Part B.

### Part A — Computation of the Article 12-A Tax (lines 13-34)

#### Distribution

**Line 13** — Enter the total gallons from Form PT-101.4, Part I, *Transfers Outside New York State*.

**Line 14** — Enter the total gallons from Form PT-101.4, Part II, *Sales to Customers Outside New York State*.

**Line 15** — Enter the total gallons from Form PT-101.5, Part I, *Sales to the United States Government, New York State and Municipalities*.

**Line 16** — Enter the total gallons from Form PT-101.5, Part II, *Exempt Sales on Indian Reservations*.

**Line 17** — Enter the total gallons from Form PT-101.5, Part III, *Aviation Gasoline Use, Storage, or Sales to Retail Sellers of Aviation Gasoline*.

**Line 18** — Enter the total gallons from Form PT-101.5, Part IV, *Sales to Exempt Hospitals, Credit Card Sales to Exempt Diplomats and Missions and Other Nontaxable Distribution*.

**Line 19** — Enter the total number of gallons of motor fuel that were gained or lost due to evaporation, shrinkage and handling at bulk storage facilities (other than retail service stations). You must maintain records to substantiate such gains or losses. In addition, you may include on this line the total gallons of motor 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, Fuels Audit Unit, Building 8-855, W A Harriman Campus, Albany NY 12227 requesting to include the loss.

### Tax Accountability

**Line 21** — Enter the total gallons from Form PT-101.6, *Sales in New York State with the Motor Fuel Tax Passed Through*.

**Line 22** — Enter the total gallons of motor fuel used by the reporting company except those used for off-highway purposes.

**Line 26** — From Column A of Forms PT-101.1, PT-101.2, and PT-101.3, enter the total gallons purchased on which the motor fuel tax has been passed through to you by your supplier.

**Line 30** — Enter the total adjustments for any prior period. This may be a plus or minus figure. All entries must be supported by a detailed explanation.

**Line 32** — Enter the total gallons of compressed natural gas, liquefied petroleum gases such as propane, butane and ethane, and any other liquid or gas sold or used as motor fuel, and that were used in the operation of a motor vehicle on New York State public highways or in a pleasure or recreational motor boat on the waterways of New York State, including waterways bordering the state.

**Line 34** — Transfer the amount on line 34 to line 1, Column A on Form PT-100, *Petroleum Business Tax Return*.

### Part B — Computation of the Article 13-A Motor Fuel Component and Aviation Gasoline Component (lines 35 through 54)

**Line 35** — Enter in Column 1 the amount from line 11, and enter in Column 2 the amount from line 12 of this form.

**Line 36** — Adjustments - Enter the net number of gallons of aviation gasoline in Column 1 and of motor fuel (excluding aviation gasoline) in Column 2 from the following:

— Aviation gasoline and motor fuel purchased prior to September 1, 1990, on which the 13-A gross receipts tax was not paid. This figure should be added to line 35 when computing line 37.

— Bulk inventory gains (losses) included in line 19. This figure should be added to (subtracted from) line 35 when computing line 37.

Explain the adjustment in the space provided on the return.

**Line 38** — In Column 1, enter the number of gallons of aviation gasoline included in line 13 and enter the remaining number of gallons in Column 2.

**Line 39** — In Column 1, enter the number of gallons of aviation gasoline included in line 14 and enter the remaining number of gallons in Column 2.

**Line 40** — In Column 1, enter the number of gallons of aviation gasoline included in line 15 and enter the remaining number of gallons in Column 2.

**Line 41** — In Column 1, enter the number of gallons of aviation gasoline included in line 16 and enter the remaining number of gallons in Column 2.

**Line 44** — In Column 1, enter the number of gallons of aviation gasoline included in line 26 and enter the remaining number of gallons in Column 2.

**Line 51** — Enter the amount from line 5, Form PT-101.7, *Aviation Gasoline Consumed in New York State by Aircraft of Distributors of Motor Fuel*; enter any negative amount in brackets.

**Line 54** — Transfer the amount on line 54 to line 1, Column B, on Form PT-100.

### Part C — Petroleum Testing Fee (lines 55-65)

**Line 65** — Transfer the amount on line 65 to line 2, Column A, on Form PT-100.

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### Instructions for Schedules PT-101.1 through PT-101.7

**Note:** For each schedule, Forms PT-101.1 through PT-101.7, you must furnish the distributor's name, employer identification number (EIN) or social security number, and the month/year for the reporting company. Also enter in each column, if requested, the following:

- date received or shipped;
- mode of delivery;
- transporter's name and EIN number;
- name and EIN number of seller and/or purchaser;
- terminal name, city and state of shipment (pick-up) point and delivery point; and
- number of gallons.

You may use a single entry for receipts and deliveries into or out of a single terminal when everything but the number of gallons is identical. If you elect to do this, you must also enter the number of individual loads picked up and/or delivered in the *Mode of delivery* column (e.g., "T/T(8)"). Receipts and deliveries by barge, railroad, pipeline, etc., **must** be listed individually.

All sales made to an individual (end user) may be totaled during the month and a single entry made on the appropriate form. Each individual customer must be listed separately.

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### **PT-101.1, Receipts of Motor Fuel at Marketing Locations in New York State**

#### **Part I - Receipts at Marketing Locations in this State from Sources *Outside* this State**

This supporting schedule must show the number of gallons received in company transfers by state from which received, and the number of gallons received from outside the state from all other sources, listed by purchaser.

#### **Part II - Receipts at Marketing Locations in this State from Sources *Within* this State**

This supporting schedule must show (1) receipts from your own refineries within the state, (2) receipts from vendors within the state showing quantities received from each vendor, and (3) motor fuel blended or compounded at marketing locations in the state.

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### **PT-101.2, Direct Shipments of Motor Fuel**

#### **Part I - Direct Shipments to Customers Out of State**

This supporting schedule must show direct shipments from the reporting company's own refineries and/or vendors in this state to customers or the reporting company's own locations **outside** of this state.

#### **Part II - Direct Shipments to Customers in this State**

This supporting schedule must show direct shipments to customers **in** this state. Include gallons of motor fuels shipped directly from the reporting company's own refineries and/or vendors in this state, and from all sources outside the state to customers in this state, that have not passed through marketing locations in this state.

Report direct shipments to service stations (owned by you or your customer) on this schedule as a purchase and also on Form PT-101.6, *Sales in New York State with the Motor Fuel Tax Passed Through*, as a sale.

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### **PT-101.3, Other Receipts**

Enter any gallons of fuel not reported as a receipt elsewhere that the reporting company receives, takes title to, and is held accountable for. Include on this schedule such items as motor fuel withdrawn from refineries in this state for the reporting company's own consumption or use for a taxable purpose. Explain in detail the nature of these receipts.

### **PT-101.4, Transfers and Sales of Motor Fuel Outside New York State**

#### **Part I - Transfers Outside New York State**

Enter the total gallons shipped from the reporting company's marketing locations in this state to its own locations out of state. Submit this schedule in **duplicate** for **each** state and province.

#### **Part II - Sales to Customers Outside New York State**

Enter the total gallons of all motor fuels shipped from refineries, vendors, or marketing locations in this state to other states and provinces. Form FT-936, *Statement of Exportation of Motor Fuel by Purchaser*, must be completed by the purchaser and received at the time of purchase. Part II of this schedule should also include direct shipments shown on Form PT-101.2, Part I, and the total gallons shipped from the reporting company's marketing locations in this state to customers in other states and provinces. Also include on Part II sales to customers for immediate export out of New York State if the customers took possession in this state and the tax has not been passed through. Part II must also be submitted in duplicate for each state and province.

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### **PT-101.5, Nontaxable Sales of Motor Fuel**

#### **Part I - Sales to the United States Government, New York State and Municipalities**

Enter the total gallons sold in this state to departments or agencies of the United States government, the state of New York, or any political subdivision thereof if the tax has not been passed through. This schedule must show the information requested in the various headings under Part I.

#### **Part II - Exempt Sales on Indian Reservations**

Enter the total gallons of motor fuel sold in this state to reservation dealers, exempt Indian nations or tribes and qualified Indian consumers if the tax has not been passed through. This schedule must show the information requested in the various headings under Part II.

Sales to Indian nations or tribes for government use (not for resale) must be supported by a properly completed Form FT-939, *Certificate of Tax Exemption for a Qualified Indian Nation or Tribe on Purchases of Motor Fuel, Diesel Motor Fuel and Cigarettes*. A sale to a qualified Indian consumer (not for resale) must be supported by a properly completed DTF-801, *Certificate of Individual Indian Exemption from State Taxes on Property or Services Delivered on a Reservation*.

#### **Part III - Aviation Gasoline Use, Storage or Sales to Retail Sellers of Aviation Gasoline**

Enter the total gallons of aviation gasoline sold to registered retail sellers of aviation gasoline. Also, enter any gallons imported if the reporting company is registered as a retail seller of aviation gasoline or is an airline and the fuel is delivered to the facility where the distributor is a

fixed-based operator or fuels its aircraft. This schedule must show the information requested in the various headings under Part III.

The reporting company must receive Form FT-1013, *Exemption Certification for Registered Retail Sellers of Aviation Gasoline*, for sales to retail sellers of aviation gasoline.

A reporting company that is registered as a retail seller of aviation gasoline or is an airline must enter the number of gallons of aviation gasoline imported into the state and delivered to its facilities.

#### **Part IV - Sales to Exempt Hospitals, Credit Card Sales to Exempt Diplomats and Missions and Other Nontaxable Distribution**

Enter the total gallons of motor fuel sold to exempt hospitals (Section A) and credit card sales made by dealers to exempt diplomats and missions (Section B) on which the tax was passed through to dealers but not passed through by the distributor when billing the exempt diplomats and missions. For these sales, you must indicate the sales tax exemption or credit card exempt number in addition to the

other information requested in the various headings under Part IV.

In Section C, include the total gallons of motor fuel used by the reporting company for off-highway use purposes.

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#### **PT-101.6, Sales in New York State with the Motor Fuel Tax Passed Through**

Enter the total gallons sold by the reporting company on which the tax was passed through. All deliveries made to resellers must be listed on this schedule. However, multiple deliveries to a single location may be combined on a daily basis.

Direct shipments to service stations (owned by you or your customer) must be reported as a sale and reported on this schedule.

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#### **PT-101.7, Aviation Gasoline Consumed in New York State by Aircraft of Distributors of Motor Fuel**

A reporting company that is a distributor of motor fuel who operates aircraft fueled by aviation gasoline in New York State should file this schedule with Form PT-101. Specific instructions are available on the back of Form PT-101.7.

### **Need Help?**

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.