



PT-350
(12/00)

New York State Department of Taxation and Finance

**Petroleum Business Tax Return for
Fuel Consumption — Commercial
Vessels**
Tax Law — Article 13-A

(For office use only)

For the month of:		
Month	Year	
Employer identification number or social security number		
Name		
Street address		
City	State	ZIP code
DBA (if different from legal name)		
Business telephone number ()		

Attach check or money order payable to Commissioner of Taxation and Finance		
Enter the amount of your remittance here (from line 14 below)	\$	

If claiming prior credits, complete the *Schedule of credits* available on back before making computations below.

	Column A	Column B	Column C
	Motor fuel	Diesel motor fuel	Totals
1 Total working days in New York State territorial waters (see instructions) ..	1		
2 Total working days everywhere	2		
3 Working days ratio (divide line 1 by line 2; round to the nearest .0001)	3		
4 Total gallons of fuel used everywhere	4		
5 Gallons of fuel used in New York State (multiply line 3 by line 4)	5		
6 Total gallons of fuel purchased tax paid in New York State	6		
7 Taxable gallons of fuel (subtract line 6 from line 5; indicate negative amounts in brackets)	7		
8 Tax rate (see instructions)	8		
9 Tax due/overpayment (multiply line 7 by the rate on line 8, enter total in column C)	9	\$	\$
10 Credit available (from schedule on back)	10		\$
11 Tax due/overpayment after credits (subtract line 10 from line 9; if line 9 is an overpayment add lines 9 and 10 and enter on line 15 below)	11		\$
12 Penalty (see instructions)	12		\$
13 Interest (see instructions)	13		\$
14 Total amount due (add lines 11, 12, and 13)	14		\$
15 Refund/credit amount (if line 11 is an overpayment, enter that amount) ...	15	\$	
16 Amount to be credited to the next filed return	16	\$	
17 Amount to be refunded (subtract line 16 from line 15)	17	\$	

Certification. I, the claimant, or an officer or authorized representative of the claimant, certify that this return is true and complete, and I file this return with the knowledge that willfully issuing a return required to be filed that is not believed to be true and correct to every material matter is a misdemeanor under section 1812-f(c)(1) of the New York State Tax Law and section 210.45 of the Penal Law, punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation. If the amount of tax intended to be evaded is \$1,000 or more, it is a felony under section 1812-f(c)(1) of the Tax Law, punishable by a fine up to \$50,000 for an individual or \$250,000 for a corporation. I also understand that the Tax Department is authorized to investigate the accuracy of any information entered on this return.

Date	Authorized signature	Official title
Date	Signature of individual or name of firm preparing this return (if other than taxpayer)	Preparer's address

Mail to: **NEW YORK STATE TAX DEPARTMENT, PO BOX 1833, ALBANY NY 12201-1833**

Schedule of credits available

Purchases in New York State may be carried forward and used to offset subsequent consumption for a period of two years from the date the fuel was purchased.

Motor fuel

Source of credit Monthly period ending	(A) Gallons purchased in NYS tax paid	(B) Gallons used in New York waters	(C) Nontaxable gallons (A-B)	(D) Petroleum business tax rate	(E) Credit available (CxD)
Motor fuel credits available <i>(enter here and total below)</i>					

Diesel motor fuel

Source of credit Monthly period ending	(A) Gallons purchased in NYS tax paid	(B) Gallons used in New York waters	(C) Nontaxable gallons (A-B)	(D) Petroleum business tax rate	(E) Credit available (CxD)
Diesel motor fuel credits available					
Total credits available <i>(add the motor fuel and diesel motor fuel column (E) totals; enter here and on line 10 on the front)</i>					