New York State Department of Taxation and Finance



Aviation Gasoline Consumed in New York State by Aircraft of Distributors of Motor Fuel

PT-101.5

Read instructions on the back carefully. Keep a copy of this completed form for your records. Name of distributor Month/year Computation of aviation gasoline consumed in New York State by aircraft. Type of aircraft Number of flights or Gallons of aviation Total gallons of aviation gas Total gallons of aviation gas Total aviation gas consumed in flights or legs legs of flights taking gas per departure consumed in flights or legs of consumed in flights entirely within of flights landing outside the New York State off from New York (see instructions) State and landing state New York State (D + E)outside the state $(B \times C)$ 1 Total gallons of aviation gasoline consumed in New York State (add the column F amounts) 1 2 Total gallons of aviation gasoline purchased tax paid and consumed in your aircraft 2 3 Taxable gallons (subtract line 2 from line 1; show any negative amount in brackets) (Enter here and include in the

amount on Form PT-101, line 19.)

Instructions

Who should file this schedule

Distributors of motor fuel who operate aircraft fueled by aviation gasoline in New York State should file this schedule with Form PT-101. This is a consumption tax schedule. This schedule computes the amount of aviation gasoline deemed consumed in New York State. Distributors owe petroleum business tax on aviation gasoline consumed in New York State but purchased outside the state. Distributors may get a refund of the petroleum business tax on aviation gasoline purchased in New York State but used outside New York State.

Specific instructions

- **Column A -** Enter the type of aircraft for each aircraft that had a flight or a leg of a flight taking off from New York State.
- Column B For each type of aircraft listed in column A, enter the number of flights or legs of flights taking off from New York State and landing outside the state.
- Column C For each type of aircraft listed in column B, enter the gallons per departure. The gallons-per-departure amount is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time.

Attach additional sheet(s) to document your calculation for the gallons of aviation gasoline used per departure for each type of aircraft. Such information should include the

system-wide average taxi-out time (from the start of the engine at the loading gate to the release of the brake at takeoff, including waiting time), the fuel consumption per minute during taxi-out time and the fuel consumed during the takeoff.

This information should be available from the aircraft manufacturer.

- **Column D -** Multiply the column B amount by the column C amount.
- Column E Enter the total gallons of aviation gasoline consumed on flights or legs of flights taking off from New York State and landing within New York State.
- **Column F -** Add the column D amount and the column E amount.
- **Line 1** Add the column F amount and enter the total on line 1.
- **Line 2** Enter the total number of **tax-paid** gallons of aviation gasoline purchased and consumed in your aircraft.
- Line 3 Subtract the line 2 amount from the line 1 amount. If the result is a negative figure, enter in brackets.

 Transfer and include the line 3 amount in the amount on Form PT-101, line 19.