



# Instructions for Form PT-101

## Tax on Motor Fuels. Includes instructions for supporting schedules (Forms PT-101.1 through PT-101.6)

### 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 include any petroleum business tax in the amounts on Form PT-101.

### Inventory (lines 1 through 9)

**Line 1 — column A** — 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 7 of Form PT-101 filed for the previous month. Do **not** include materials in transit or inventories at refineries. This figure cannot be a negative amount.

**Line 2 — columns A and B** — Enter the total gallons from Form PT-101.1, Part I, *Receipts from sources located outside this state*.

**Line 3 — columns A and B** — Enter the total gallons from Form PT-101.1, Part II, *Receipts from sources located within this state*.

**Line 4 — columns A and B** — Enter the total gallons from Form PT-101.2, *Other Receipts*.

**Line 5 — columns A and B** — 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 12227-0250 requesting to include the loss.

**Line 7 — column A** — Enter the total gallons of all motor fuel 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.

### Exempt sales and uses (lines 10 through 13)

**Line 10** — Enter the total gallons from Form PT-101.3, Part I, *Transfers outside New York State*.

**Line 11** — Enter the total gallons from Form PT-101.3, Part II, *Sales to customers outside New York State*.

### Partially taxable sales and uses (lines 15 through 20)

**Line 15** — Enter the total gallons from Form PT-101.4, Part I, *Sales to the United States government, New York State and municipalities*.

**Line 16** — Enter the total gallons from Form PT-101.4, Part II, *Exempt sales on Indian reservations*.

**Line 17** — Enter the total gallons from Form PT-101.4, Part III, *Sales to exempt diplomats and missions by credit card*.

**Line 18** — Enter the total gallons from Form PT-101.4, Part IV, *Sales to exempt hospitals and other nontaxable distributions*.

**Line 19** — Enter the total gallons from Form PT-101.4, Part V, *Aviation gasoline use, storage, or sales to retail sellers of aviation gasoline and Form PT-101.5, Aviation Gasoline Consumed in New York State by Aircraft of Distributors of Motor Fuel*; enter any negative amount in brackets.

### Fully taxable gallons (lines 21 through 24)

**Line 21** — Subtract line 20 from line 14. Enter taxable sales and uses on Form PT-101.6, Part I, *Sales in New York State with the motor fuel tax passed through*.

**Line 22** — From Column A of Forms PT-101.1, Parts I and II and PT-101.2, enter the total gallons purchased on which the motor fuel tax, petroleum business tax and the petroleum testing fee have been passed through to you by your supplier.

### Other taxes and adjustments (lines 25 through 28)

**Note:** Distributors that sell or use 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, must include these gallons on lines 25 or 26.

**Line 25** — Enter the total gallons from Form PT-101.6, Part II, *Sales or use of LPG (liquefied petroleum gases)*.

**Line 26** — Enter the total gallons from Form PT-101.6, Part II, *Sales or use of CNG (compressed natural gas)*.

**Line 28** — Enter the total adjustments for any prior period. This may be a positive or negative figure. All entries must be supported by a detailed explanation. Attach additional sheets, if necessary, to explain adjustments.

**Line 29** — Transfer the amount on line 29 to line 1, on Form PT-100, *Petroleum Business Tax Return*.

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## Instructions for Forms PT-101.1 through PT-101.6

**Note:** For each schedule, Forms PT-101.1 through PT-101.6, you must furnish the distributor's name, federal employer identification number (FEIN), and the month/year for the reporting company. Also enter in each column, if requested, the following:

- date received or shipped;
- mode of delivery;
- carrier's name and FEIN number;
- name and FEIN number of seller and/or purchaser;
- city and state of origin (pick-up) and destination; 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.

These schedules must show the information requested in the various headings.

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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### Form PT-101.1, *Motor Fuel Receipts*

#### Part I — Receipts from sources located outside this state

This 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 from sources located within this state

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

**Note:** Parts I and II must include direct shipments from the reporting company's own refineries and/or vendors to customers or the reporting company's own locations.

Also include gallons of motor fuels shipped directly from the reporting company's own refineries and/or vendors 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, Part I, *Sales in New York State with the motor fuel tax passed through*, as a sale.

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### Form PT-101.2, *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.

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### Form PT-101.3, *Transfers and Sales of Motor Fuel Outside New York State*

#### Part I — Transfers out of New York State

Enter the number of 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 number of 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. You should also include direct shipments and the number of gallons shipped from the reporting company's marketing locations in this state to customers in other states and provinces. Also include 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 be submitted in duplicate for each state and province.

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### Form PT-101.4, *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.

**Part II — Exempt sales on Indian reservations**

Enter the total gallons of motor fuel sold in this state to exempt Indian nations or tribes and qualified Indian consumers if the tax has not been passed through.

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 — Sales to exempt diplomats and missions by credit card**

Enter the total gallons of motor fuel sales made by dealers to exempt diplomats and missions 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 credit card or exempt number in addition to the other information requested in the various headings under Part III.

**Part IV — Sales to exempt hospitals and other nontaxable distributions**

Enter in Section A the total gallons of motor fuel sold to exempt hospitals. For these sales, you must indicate the sales tax exemption number in addition to the other information requested in the various headings under Part IV.

In Section B, enter the total gallons of motor fuel used by the reporting company for off-highway use purposes and explain.

**Part V — 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.

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.

**Form PT-101.5, 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-101.5.

**Form PT-101.6, Sales in New York State with the Motor Fuel Tax Passed Through****Part I — Sales or use of motor fuel**

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.

**Part II — Sales or use of LPG**

Enter the total gallons of liquefied petroleum gases such as propane, butane and ethane, sold or used as motor fuel.

**Part III — Sales or use of CNG**

Enter the total gallons of compressed natural gas (CNG) sold or used as motor fuel.

**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, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



**Hotline for the hearing and speech impaired:** 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



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W A HARRIMAN CAMPUS  
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