

**Note:** Also see [Form TP-64](#), *Notice to Taxpayers Requesting Information or Assistance from the Tax Department*, for updated contact information.

**The form you requested begins on page 2 below.**



# Instructions for Form PT-103

Tax on Residual Petroleum Product Businesses. Includes instructions for supporting schedules (Forms PT-103.1, PT-103.2, and PT-103.3)

# PT-103-I

(3/01)

## General information

Anyone registered as a residual petroleum product business must file Form PT-103.

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 or that you produce, refine, manufacture or compound in New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum businesses (enter **none** on the tax due line).

Residual petroleum product is the topped crude of refinery operations and includes products commonly designated by the petroleum refining industry as number 4 diesel fuel not suitable for use as a fuel in the operation of a motor vehicle, numbers 5 and 6 fuel oil, and *Bunker C*.

## Inventory (lines 1 through 8)

**Line 1** — Enter the total gallons of your residual petroleum product on hand at all storage facilities in New York State at the beginning of the month. This figure should be the same as your closing inventory reported on line 7 of Form PT-103 filed for the preceding month.

**Line 2** — Enter the total number of gallons from Form PT-103.1, Part I, *Receipts in New York State from sources outside this state*.

**Line 3** — Enter the total number of gallons from Form PT-103.1, Part II, *Receipts in New York State from sources within this state*.

**Line 4** — Enter the total number of gallons from Form PT-103.1, Part III, *Other receipts*.

**Line 5** — Enter the number of gallons of residual petroleum product that were gained or lost due to evaporation, shrinkage, and handling at bulk storage facilities. If a loss, enter in brackets and deduct. You must maintain records to substantiate these gains or losses. In addition, you may include on line 5 the total gallons of residual petroleum product 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, TTB-FACCTS, Fuel Audit Unit, W A Harriman Campus, Albany NY 12227-0250, requesting to include the loss on your tax return.

**Line 7** — Enter the total gallons of your residual petroleum product on hand at all storage facilities in New York State at the end of the month. This figure cannot be a negative amount. An *accommodation sale* must be treated as a purchase and a sale.

**Line 8** — These are the gallons that were sold or used during the reporting period.

## Exempt sales and use (lines 9 through 19)

**Line 9** — Enter the total number of gallons from Form PT-103.1, Part IV, *Sales to registered residual petroleum product businesses* (includes sales to electric utilities with a direct pay permit for the production of electricity for sale).

**Line 10** — Enter the total number of gallons from Form PT-103.1, Part V, *Sales to the United States government, New York State, and municipalities*.

**Line 11** — Enter the total number of gallons from Form PT-103.1, Part VI, *Sales to exempt organizations*. Do not include sales for residential heating/cooling; report sales for residential heating/cooling on line 14.

**Line 12** — Enter the total number of gallons from all Form PT-103.2, Part I, *Transfers out of New York State*, prepared separately for each state and Canadian province.

**Line 13** — Enter the total number of gallons from all Form PT-103.2, Part II, *Sales in New York State for immediate export*, prepared separately for each state and Canadian province.

**Line 14** — Enter the total number of gallons of residual petroleum product sold to consumers for residential heating/cooling upon which

the petroleum business tax was not passed through. Also include the total gallons you used for residential heating/cooling.

**Line 15** — Enter the total number of gallons from Form PT-103.3, Part I, *Sales or use as bunker fuel in vessels*.

**Line 16** — Enter the total number of gallons from Form PT-103.3, Part II, *Sales or use in manufacturing*.

**Line 17** — Enter the number of gallons of residual petroleum product that you purchased with the petroleum business tax included and that you used during the month.

**Line 18** — Enter the number of gallons of residual petroleum product that you sold to farmers during the month in New York State upon which you did not pass through the petroleum business tax. If you are a farmer, also include gallons you used for farming.

You must have Form FT-1004, *Certificate for Purchases of Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*, on file to cover such sales.

## Taxable sales and uses (lines 21 through 25)

**Line 21** — Enter the number of gallons of residual petroleum product included on line 20 that you sold or used for nonresidential heating/cooling.

**Line 22** — Enter the number of gallons of residual petroleum product included on line 20 that you sold to electric corporations (without a direct pay permit) for use in the production of electricity for sale.

**Line 24** — Enter the number of gallons of residual petroleum product included on line 20, less product that was sold for nonresidential heating/cooling or to an electric corporation for use in producing electricity for sale.

**Line 26 — Adjustments** — Enter the net number of gallons of residual petroleum product from your adjustments (e.g., prior periods). Explain all adjustments in detail. Attach additional sheets, if necessary, to explain the adjustments.

**Line 27 — Balance due/credit** — Transfer this amount to Form PT-100, *Petroleum Business Tax Return*, line 3.

## Instructions for Form PT-103.1

### Residual Petroleum Product - Receipts and Sales

#### Part I - Receipts in New York State from sources outside this state

For each out-of-state supplier from which you imported residual petroleum product during the month, enter the date (various receipts during the month may be reported on one line without the date entry), the name, address, and FEIN of the seller, and the total gallons imported.

If residual petroleum product has been imported from your out-of-state facilities, enter the information for each facility and the total gallons imported during the month.

Include gallons shipped directly to any of your facilities or customers in New York State.

You are the importer of residual petroleum product if you have ownership of the product at the time it enters New York State's jurisdiction or you direct or control the importation of product into New York State.

#### Part II - Receipts in New York State from sources within this state

For each supplier from which you purchased or received residual petroleum product in New York State, enter the date (various receipts during the month may be reported on one line without the date entry), the name, address, and FEIN of the seller, and the total gallons purchased.

Include gallons shipped directly to any of your facilities or customers in New York State.

**Part III - Other receipts**

For each supplier or person from which you purchased or received nonresidual petroleum product substances that were added to and increased your overall inventory of residual petroleum product, enter the date, the name, address, and FEIN of the seller, and the total gallons purchased.

**Part IV - Sales to registered residual petroleum product businesses** (include sales to electric utilities with a direct pay permit for the production of electricity for sale)

Enter the date, the name, address, and FEIN of the purchaser, and the total gallons of residual petroleum product sold to residual petroleum product businesses upon which the petroleum business tax was not passed through.

You must have Form PT-301, *Petroleum Business Tax Residual Petroleum Product Exemption Certificate*, on file for each such customer.

**Part V - Sales to the United States government, New York State, and municipalities**

Enter the date, the name of the governmental entity from which you sold residual petroleum product without passing through the petroleum business tax, the contract or approval number, and the number of gallons sold.

The United States government and its agencies, and New York State, its agencies, and municipalities are the only governmental entities that may purchase residual petroleum product without paying the petroleum business tax.

**Part VI - Sales to exempt organizations**

Enter the date, the name and address of the exempt organization to which you sold residual petroleum product without passing through the petroleum business tax, the exempt organization number, and the number of gallons sold.

Exempt organizations granted exemption from sales tax under sections 1116(a)(4) or 1116(a)(5) of the Tax Law are the exempt organizations that may purchase residual petroleum product without paying the petroleum business tax. This product must be used in the furtherance of the exempt purposes of the organization and not in any unrelated business activities. You must have Form FT-1021-A, *Certification for Purchases of Unenhanced Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations*, on file to cover such sales. Do not include sales for residential heating/cooling. Include all residential sales on line 14.

**Instructions for Form PT-103.2****Residual Petroleum Product - Transfers Out of New York State and Sales in New York State for Immediate Export****Part I - Transfers out of New York State**

You must prepare a separate Part I for each state and Canadian province.

Submit two copies of each Part I with your tax return.

Enter the date, the name, address, and FEIN of each purchaser that is a residual petroleum product business, wholesaler, or other reseller of the residual petroleum product in the other state or province, and the number of gallons transferred out of New York State.

**Part II - Sales in New York State for immediate export**

You must prepare a separate Part II for each state and Canadian province. List each transaction where you sold residual petroleum product within New York State to a residual petroleum product business or dealer authorized to conduct business in the other state or province for immediate export to that state or province, upon which the petroleum business tax was not passed through.

Submit two copies of each Part II with your tax return.

Enter the date shipped, the name and FEIN of the purchaser, the name and FEIN of the carrier, the loading point in New York State, and the number of gallons sold.

You must have Form PT-300, *Statement of Exportation of Residual Petroleum Product by Purchaser*, on file for each such customer.

**Instructions for Form PT-103.3****Residual Petroleum Product - Sales for Bunker Fuel and for Manufacturing Purposes****Part I - Sales or use as bunker fuel in vessels**

Enter the date on which you sold (or used) residual petroleum product for use as bunker fuel in vessels without passing through the petroleum business tax, the purchaser's name and FEIN, the vessel's name and identification number, and the number of gallons sold. Also include the total gallons used as bunker fuel in your vessels.

You must have Form PT-301, *Petroleum Business Tax Residual Petroleum Product Exemption Certification*, on file for each manufacturing customer.

**Part II - Sales or use in manufacturing**

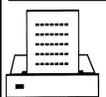
Enter the date, the name, address, and FEIN of purchaser to which you sold residual petroleum product for use in manufacturing without passing through the petroleum business tax, and the number of gallons sold for manufacturing. Also include the total gallons you used for manufacturing purposes.

You must have Form FT-1012, *Manufacturing Certification for Diesel Motor Fuel and Residual Petroleum Product*, on file to cover such sales.

**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.



**If you need to write,** address your letter to:  
 NYS TAX DEPARTMENT  
 TAXPAYER ASSISTANCE BUREAU  
 W A HARRIMAN CAMPUS  
 ALBANY NY 12227