PT-102
(5/05)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0505

Use this form to report transactions for the month of **May 2005.**

Name	FEIN

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.
Be sure to complete the back page of this form.

Inventory

			Gallons
1	Opening inventory *(this figure cannot be a negative amount)*	1	
2	Receipts in New York State from sources located **outside** this state *(from schedule PT-102.1, Part I)*	2	
3	Receipts in New York State from sources located **within** this state *(from schedule PT-102.1, Part II)*	3	
4	Other receipts	4	
5	Inventory gain/loss and casualty losses *(if loss, enter in brackets and subtract when computing line 6)*	5	
6	Gallons available *(add lines 1 through 5)*	6	
7	Closing inventory *(gallons available at the end of the month) (this figure cannot be a negative amount - see instructions)*	7	
8	Total gallons to be accounted for *(subtract line 7 from line 6)*	8	

Exempt sales and uses

9	Sales or use for residential heating/cooling	9	
10	Sales or use for production of tangible personal property for sale by manufacturing, processing, or assembly *(from schedule PT-102.3, Part II)*	10	
11	Sales to exempt organizations for heating or production *(from schedule PT-102.1, Part IV*, column A*)*	11	
12	Sales or use for farming	12	
13	Sales of kero-jet fuel to airlines and self-use by airlines in aircraft *(You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)*	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene (not included on lines 9 through 14) for nonresidential heating or production for sale *(provided it is not blended or mixed with another product)*	15	
16	Sales of unenhanced diesel product to other persons registered under Articles 12-A/13-A for diesel motor fuel *(from schedule PT-102.1, Part III)*	16	
17	Transfers out of New York State *(from schedule PT-102.2, Part I)*	17	
18	Sales in New York State for immediate export *(from schedule PT-102.2, Part II)*	18	
19	Sales to qualified Indian nations and tribes on reservations *(from schedule PT-102.1, Part V)*	19	
20	Sales to U.S. government, New York State and municipalities *(from schedule PT-102.1, Part VI)*	20	
21	Diesel product compounded or blended with any product to produce #4 fuel oil or any other residual petroleum product *(also include in line 4 of Form PT-103)*	21	
22	Total exempt sales and uses *(add lines 9 through 21)*	22	

Attach this form to New York State Form PT-100, *Petroleum Business Tax Return.*

		A Gallons	Combined tax rate	B Tax
23 Taxable gallons to be accounted for *(subtract line 22 from line 8, and enter in column A)*	**23**			

Partially taxable sales and uses

24 Sales or use for nonresidential heating/cooling	**24**		× $.044 =	$
25 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale	**25**		× $.142 =	$
26 Sales for the production of tangible personal property by refining, mining, or extracting for sale or for the production of refrigeration, electricity (except sales to rate-regulated electric corporations), steam, or gas for sale	**26**		× $.082 =	$
27 Sales or use of kero-jet fuel to or by **non**airlines as jet aircraft fuel not reported on line 13 *(You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)*	**27**		× $.08 =	$
28 Sales or use of kerosene for other than heating or production for sale *(provided it is not blended or mixed with another product or used to operate a motor vehicle)*	**28**		× $.08 =	$
29 Sales to exempt organizations, not reported on line 11 *(from schedule PT-102.1, Part IV*, column B*)*	**29**		× $.08 =	$
30 Sales or use as railroad diesel *(from schedule PT-102.3, Part III)*	**30**		× $.159 =	$
31 Partially taxable sales and uses *(add lines 24 through 30 in columns A and B)*	**31**			$

Fully taxable sales and uses

32 Fully taxable sales and uses (includes automotive use) *(subtract line 31 from line 23 in column A)*	**32**			
33 Gallons purchased with the taxes included that were sold, used, or transferred	**33**			
34 Net taxable gallons *(subtract line 33 from line 32 and multiply by the tax rate; enter the result in column B)*	**34**		× $.2145 =	$
35 Tax due before adjustments *(add lines 31 and 34 in column B)*	**35**			$

Adjustments

36 Adjustments *(enter the net gallon adjustment in column A and the tax adjustment result in column B)* Explain: _____	**36**			$

Balance due/credit

37 Total tax/credit due *(line 35 and add or subtract line 36 in column B)*	**37**	$

Transfer the amount on line 37 to Form PT-100, *Petroleum Business Tax Return,* line 2.

Note: All filers of Form PT-102 must also complete schedule PT-102.3, Part I, *Diesel Motor Fuel - Summary of Taxable Sales* (see instructions). This schedule must be completed even though the total number of gallons shown on this summary is not to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.

Rate per gallon explanation chart

.044 - includes the rate for the petroleum business tax at the nonresidential heating rate only
.082 - includes the rate for the petroleum business tax at the commercial gallonage rate only
.08 - includes the rate for diesel motor fuel excise tax only
.142 - includes the full nonautomotive rate for the petroleum business tax only
.159 - includes the rates for diesel motor fuel excise tax (.08) and the petroleum business tax at the railroad rate (.079)
.2145 - includes the rates for diesel motor fuel excise tax (.08) and the petroleum business tax at the automotive diesel motor fuel rate (.1345)