PT-100
(12/06)

New York State Department of Taxation and Finance

Petroleum Business Tax Return

Tax Law — Articles 12-A and 13-A

1206

For office use only

Use this form to report transactions for the month of **December 2006**. This return must be filed by **January 22, 2007.**

FEIN	Business telephone number ( )	**Change of business information -** If there have been any changes in your business name, ID number, mailing address, business address, telephone number, or owner/officer information, complete Form DTF-95, *Business Tax Account Update.* To change only your address, use Form DTF-96, *Report of Address Change for Business Tax Accounts.* If you need a form, see *Need help?* on back page.
Legal name		
DBA		
Street		
City, state, ZIP code		

Read instructions on back carefully. Keep a copy of this completed form for your records.

Payment — Attach your check or money order payable to: ***Commissioner of Taxation and Finance.***
Mail to: NYS TAX DEPARTMENT, PO BOX 1833, ALBANY NY 12201-1833

Payment enclosed

Type of filer — Mark an *X* in all boxes that apply. You must submit the appropriate attachments for each box marked.

			Totals
1	☐ **Motor fuel** (registered as a distributor of motor fuel or as a liquefied petroleum gas fuel permittee) *(from Form PT-101, line 29)*	1	
2	☐ **Diesel motor fuel** (registered as a distributor of diesel motor fuel) *(from Form PT-102, line 47)*	2	
3	☐ **Residuals** (registered as a residual petroleum product business) *(from Form PT-103, line 27)*	3	
4	☐ **Tax on kero-jet fuel** (registered as a distributor of diesel motor fuel, distributor of kero-jet fuel only, or as an aviation fuel business) *(from Form PT-104, line 17)*	4	
5	☐ **Electric corporations** *(from Form PT-105, line 3)*	5	( )
6	☐ **Retailers of heating oil only** (registered as a retailer of heating oil only) *(from Form PT-106, line 23)*	6	
7	Subtotal of tax due *(add lines 1 through 6)*	7	
8	Credits from prior month's return	8	
9	Tax due after credits *(subtract line 8 from line 7)*	9	
10	Refund/reimbursements from Form PT-100-B *(attach Form PT-100-B)*	10	
11	Balance due *(add lines 9 and 10; if an overpayment, enter **0** and enter the overpayment amount on line 17 below)*	11	
12	Current period electronic funds transfer or certified check payment already made *(mark appropriate box)* A ☐ - based on actual tax due for the period December 1 through December 22, 2006 or E ☐ - based on last year's comparable period (December 2005)	12	
13	Net balance due *(subtract line 12 from line 11)*	13	
14	Penalties *(see instructions)*	14	
15	Interest *(see instructions)*	15	
16	Total amount due *(add lines 13, 14, and 15)*	16	
17	Overpayment *(see line 11)*	17	
18	Amount to be **credited** to next month's return	18	
19	Amount to be **refunded** *(see instructions)*	19	

☐ I am a sales tax exempt organization and not subject to the Article 13-A tax on petroleum businesses *(see instructions)*.
My exemption number is _____ .

I certify that this business is duly licensed or registered to deal in each of the products that are being reported and that this return, including any accompanying riders, is to the best of my knowledge and belief true, correct, and complete.

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

Instructions

General information

Distributors of motor fuel, liquefied petroleum gas fuel permittees, distributors of diesel motor fuel, residual petroleum product businesses, and aviation fuel businesses must file Form PT-100, *Petroleum Business Tax Return*. Retailers of heating oil only and distributors of kero-jet fuel only that are registered as distributors of motor fuel or as residual petroleum product businesses must also file Form PT-100. Form PT-100 must be filed for each month.

If you do not receive the proper forms for a tax you owe, call the forms and publications number listed under *Need help?* below.

Form PT-100 summarizes the amount of the various taxes computed on Forms PT-101 through PT-106 and is used to determine the total amount due, including any appropriate penalty and interest.

Changes in business information — Make changes to any incorrect preprinted information shown on the label. In addition, you must report any changes in your business name, ID number, mailing address, business address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. To change only your address, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can obtain these forms from our Web site, by fax, or by phone; see *Need help?* below.

Type of filer — Indicate the type(s) of petroleum product you are registered for by marking the appropriate box(es) in the left-hand column of lines 1 through 6, on the front of the return. Also, indicate whether you are an electric utility (electric utilities may file Form PT-105).

Line instructions

Lines 1 through 6 — Enter any credit amounts in brackets. You must attach the appropriate Forms PT-101 through PT-106 for each box marked.

Line 8 — Enter the total credit from line 18 of your prior month's Form PT-100.

Line 10 — Enter the total requested refund/reimbursements for the month, if any, from Form PT-100-B, *Schedule of Weekly Refund/Reimbursements.* Attach Form PT-100-B to Form PT-100.

Line 11 — Add the amount on line 10 to the amount on line 9. If the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter ***0*** and show the overpayment on line 17.

Line 12 — If you are a participant in the Articles 12-A and 13-A PrompTax Program, enter the amount you already paid by electronic funds transfer or certified check. Do not include any amount paid as interest or penalty.

Actual method — If your payment was based on actual tax due for the period (December 1 through December 22, 2006), mark an ***X*** in box *A* and enter on line 12 the amount of your actual tax due. Your PrompTax payment must have been equal to at least 90% of the actual tax liability for this period to avoid interest and penalty.

Estimated method — If your payment was based on last year's comparable period (December 2005), mark an ***X*** in box *E* and enter on line 12 the amount of last year's comparable period tax due. Your PrompTax payment must have been equal to at least 75% of the tax liability (prior to credits) for the comparable month of the preceding year to avoid interest and penalty.

Report your PrompTax payment for the sales and use tax quarterly on Schedule P (Form ST-810.6), with Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers.* Report your PrompTax payment for the prepaid sales tax on motor fuel and diesel motor fuel monthly on Schedule FT (Form FT-945/1045-A), with Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel.*

Line 14 Penalties — A penalty is imposed at the rate of 10% of the tax due for the first month or part of a month, and 1% of the tax due for each subsequent month or part of a month in which the tax remains unpaid, up to a maximum penalty of 30%. If a return is not filed within 60 days of the due date, the penalty will be determined as indicated above but will not be less than the lesser of $100 or 100% of the tax due. In addition, failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

Line 15 Interest — Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the day the tax was due until the day the tax is paid. Interest is a charge for the use of state funds and may not be waived. If you require assistance in the computation of interest, call the Business Tax Information Center number listed under *Need help?* below.

Line 16 — Attach a check or money order for the total amount due on line 16 payable to the ***Commissioner of Taxation and Finance***. Mail to: **NYS Tax Department, PO Box 1833, Albany NY 12201-1833.** If you are using a private delivery service, address your return to: NYS Tax Department, Misc. Tax Insourcing Unit, W A Harriman Campus, Albany NY 12227. For a listing of designated delivery services, see Publication 55, *Designated Private Delivery Services.*

Lines 18 and 19 — If line 17 shows an overpayment, enter on line 18 the amount you want to take as a credit on line 8 of your next month's return. Enter on line 19 the amount that should be refunded to you.

Sales tax exempt organizations — If you are a sales tax exempt organization that has established its status as an exempt organization under Tax Law section 1116(a) and all 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 these gallons are not subject to the petroleum business tax. Mark an ***X*** in the appropriate box on front and do not include any petroleum business tax (Article 13-A) in the amounts on Forms PT-101 through PT-106.

Signature — The return must be signed and dated by the owner (if an individual), a partner (if a partnership), or by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation (if a corporation). The fact that an individual's name is signed on the certification will be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, or officer of the business is paid to prepare the return, he or she is required to sign and date the return and provide his or her mailing address.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms:	1 800 748-3676
To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110