PT-101
(8/06)

New York State Department of Taxation and Finance

Tax on Motor Fuel

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

0806

Use this form to report transactions for the month of **August 2006.**

Legal name	FEIN

Read instructions (Form PT-101-I) carefully. Keep a copy of this completed form for your records.

Inventory

		A Gallons accountability	B Gallons for tax computation
1 Opening inventory *(this figure cannot be a negative amount)*	**1**		
2 Receipts from sources located **outside** this state *(from Form PT-101.1, Part I)*	**2**		
3 Receipts from sources located **within** this state *(from Form PT-101.1, Part II)*	**3**		
4 Other receipts *(from Form PT-101.2)*	**4**		
5 Inventory gain/loss and casualty losses *(if loss, enter in brackets and subtract when computing lines 6 and 9)*	**5**		
6 Gallons available for sale or use *(add lines 1 through 5 in column A)*	**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**		
9 Total gallons received during the month *(add lines 2 through 5 in column B)*	**9**		

Exempt sales and uses

10 Transfers from New York State to locations **outside** of this state *(from Form PT-101.3, Part I)*	**10**	
11 Sales for immediate export and to customers located **outside** of New York State *(from Form PT-101.3, Part II)*	**11**	
12 Total exempt sales and uses *(add lines 10 and 11)*	**12**	
13 Taxable gallons to be accounted for *(subtract line 12 from line 9; enter here and on line 14, column A (on back))*	**13**	

(continued)

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

		A Gallons	Combined tax rate	B Tax
14 Taxable gallons to be accounted for *(enter the number of gallons from line 13, column B)*	**14**			

Partially taxable sales and uses

15 Sales to the U.S. government, New York State and municipalities *(from Form PT-101.4, Part I)*	**15**		× $.0005 =	$
16 Sales to qualified Indian nations or tribes on reservations located **in** New York State *(from Form PT-101.4, Part II)*	**16**		× $.0005 =	$
17 Sales by use of credit card to exempt diplomats and missions *(from Form PT-101.4, Part III)*	**17**		× $.0005 =	$
18 Sales to exempt hospitals and other 12-A exempt sales and uses *(from Form PT-101.4, Part IV, Section A and B)*	**18**		× $.1595 =	$
19 Sales to retail sellers of aviation gasoline and use, storage or consumption of aviation gasoline *(from Forms PT-101.4, Part V, and PT-101.5)*	**19**		× $.0635 =	$
20 Partially taxable sales and uses *(add lines 15 through 19 in both columns)*	**20**			

Fully taxable gallons

21 Fully taxable gallons *(column A, subtract line 20 from line 14)*	**21**			
22 Gallons purchased with the taxes included *(from Forms PT-101.1 and PT-101.2)*	**22**			
23 Net taxable gallons *(subtract line 22 from line 21 and multiply by the tax rate; enter the result in column B)*	**23**		× $.2395 =	$
24 Tax subtotal *(add lines 20 and 23 in column B)*	**24**			$

Other taxes and adjustments

25 Taxable sales or use of LPG in motor vehicles *(from Form PT-101.6, Part II)*	**25**		× $.0805 =	$
26 Taxable sales or use of CNG in motor vehicles *(from Form PT-101.6, Part III)*	**26**		× $.2395 =	$
27 Tax due before adjustments *(add lines 24, 25, and 26 in column B)*	**27**			$
28 Adjustments *(enter the net gallon adjustment in column A and the tax adjustment result in column B)* Explain: _____	**28**			$

Balance due/credit

29 Total tax/credit due *(line 27 and add or subtract line 28 in column B)*	**29**	$

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

Note: All filers of Form PT-101 must also complete Form PT-101.6, Part I, *Sales in New York State with the Motor Fuel Tax Passed Through* (see instructions). This form 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

.0005 - includes the rate for petroleum testing fee only
.0635 - includes the rates for petroleum business tax at the retail sellers of aviation gasoline rate (.063) and petroleum testing fee (.0005)
.0805 - includes the rates for motor fuel excise tax (.08) and petroleum testing fee (.0005)
.1595 - includes the rates for petroleum business tax (.159) and petroleum testing fee (.0005)
.2395 - includes the rates for motor fuel excise tax (.08), petroleum business tax (.159), and petroleum testing fee (.0005)