



# PT-102

(11/06)

New York State Department of Taxation and Finance

## Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

1106

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

Legal name	FEIN
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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 <b>outside</b> this state (from Form PT-102.1, Part 1) .....	2
3 Receipts in New York State from sources located <b>within</b> this state (from Form PT-102.1, Part 2) .....	3
4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5) .....	4
5 Gallons available for sale or use (add lines 1 through 4) .....	5
6 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instr.) .....	6
7 Total gallons to be accounted for (subtract line 6 from line 5) .....	7

### Exempt sales and uses

8 Sales or use for residential heating/cooling .....	8
9 This line intentionally left blank .....	9
10 Sales or use in manufacturing (from Form PT-102.4, Part 2) .....	10
11 Sales to exempt organizations for nonresidential heating (from Form PT-102.2, Part 2, 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 8 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 persons registered under Articles 12-A/13-A for diesel motor fuel (from Form PT-102.2, Part 1) .....	16
17 This line intentionally left blank .....	17
18 This line intentionally left blank .....	18
19 Transfers and sales out of New York State (from Form PT-102.3, Part 1) .....	19
20 Sales in New York State for immediate export (from Form PT-102.3, Part 2) .....	20
21 Exempt sales on Indian reservations (from Form PT-102.2, Part 3) .....	21
22 Sales to U.S. government and to New York State and its municipalities (from Form PT-102.2, Part 4) .....	22
23 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) .....	23
24 Total exempt sales and uses (add lines 8 through 23) .....	24
25 Taxable gallons to be accounted for (subtract line 24 from line 7) .....	25

### Partially taxable sales and uses

	A Gallons	Combined tax rate	B Tax
26 Sales or use of B20 for nonresidential heating/cooling .....	26	× \$.037 = \$	
27 Sales or use for nonresidential heating/cooling other than sales or use of B20 on line 26 .....	27	× \$.046 = \$	
28 This line intentionally left blank .....	28		
29 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale .....	29	× \$.149 = \$	

(continued)

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

	A Gallons	Combined tax rate	B Tax
<b>30</b> Sales of B20 used or consumed directly and exclusively in the production of tangible personal property by refining, extracting, and mining or in the production of gas, electricity (except sales to rate-regulated electric corporations), refrigeration, or steam, for sale .....	<b>30</b>	x \$ .069 =	\$
<b>31</b> Sales, other than sales reported on line 30, used or consumed directly and exclusively in the production of tangible personal property by refining, extracting, and mining, or in the production of gas, electricity (except sales to rate-regulated electric corporations), refrigeration, or steam, for sale, not including kerosene .....	<b>31</b>	x \$ .086 =	\$
<b>32</b> Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet aircraft fuel not reported on line 13 ( <i>You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.</i> ) ...	<b>32</b>	x \$ .08 =	\$
<b>33</b> Sales or use of kerosene for other than heating or production for sale ( <i>provided it is not blended or mixed with another product or used to operate a motor vehicle</i> ) .....	<b>33</b>	x \$ .08 =	\$
<b>34</b> Sales of B20 to exempt organizations, not reported on line 11 ( <i>from Form PT-102.2, Part 2, column B, line 3</i> ) .....	<b>34</b>	x \$ .064 =	\$
<b>35</b> Sales, other than sales reported on line 34, to exempt organizations, not reported on line 11 ( <i>from Form PT-102.2, Part 2, column B, line 4</i> ) .....	<b>35</b>	x \$ .08 =	\$
<b>36</b> Sales or use of B20 as railroad diesel ( <i>from Form PT-102.4, Part 3, line 2</i> ) .....	<b>36</b>	x \$ .13 =	\$
<b>37</b> Sales or use other than sales or use of B20 on line 36 as railroad diesel ( <i>from Form PT-102.4, Part 3, line 3</i> ) .....	<b>37</b>	x \$ .163 =	\$
<b>38</b> Sales or use of B20 not reported on lines 8 through 37 ( <i>from Form PT-102.4, Part 4</i> ).....	<b>38</b>	x \$ .1772 =	\$
<b>39</b> Partially taxable sales and uses ( <i>add lines 26 through 38 in columns A and B</i> ) .....	<b>39</b>		\$

**Fully taxable sales and uses**

<b>40</b> Fully taxable sales and uses (includes automotive use) ( <i>subtract line 39, column A, from line 25</i> ) .....	<b>40</b>		
<b>41</b> Gallons purchased with the taxes included that were sold, used, or transferred .....	<b>41</b>		
<b>42</b> Net taxable gallons ( <i>subtract line 41 from line 40 in column A and multiply by the tax rate; enter the result in column B</i> ) .....	<b>42</b>	x \$ .2215 =	\$
<b>43</b> Tax due before adjustments ( <i>add lines 39 and 42 in column B</i> ) .....	<b>43</b>		\$

**Adjustments**

<b>44</b> Adjustments ( <i>enter the net gallon adjustment in column A and the tax adjustment result in column B</i> ) Explain: _____	<b>44</b>		\$
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**Balance due/credit**

<b>45</b> Total tax/credit due ( <i>line 43 and add or subtract line 44 in column B</i> ) .....	<b>45</b>	\$	
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**Transfer the amount on line 45 to Form PT-100, Petroleum Business Tax Return, line 2.**

**Note:** All filers of Form PT-102 must complete Form PT-102.4, Part 1, *Taxable sales or use* (see instructions). Part 1 must be completed even though the total number of gallons shown on this part is not to be indicated on any line of the tax return. Failure to complete Part 1 will result in additional correspondence and a delay in processing your return.