PT-102
(1/07)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0107

Use this form to report transactions for the month of **January 2007.**

Legal 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 Form PT-102.1, Part 1)*	2	
3	Receipts in New York State from sources located **within** 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	Gallons of dyed diesel motor fuel purchased with a direct pay permit that are included in line 8	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	Sales of dyed diesel motor fuel to holders of a direct pay permit *(from schedule PT-102.2, Part 5)*	17			
18	Total *(add lines 16 and 17)*			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, 10 through 15, and 18 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		× $.039 =	$
27	Sales or use for nonresidential heating/cooling other than sales or use of B20 on line 26	27		× $.049 =	$
28	Sales of dyed diesel motor fuel purchased with a direct pay permit and sold for nonresidential heating/cooling that were included in line 27	28			
29	Sales to rate-regulated electric corporations (**without** a direct pay permit) for use in generating electricity for sale	29		× $.156 =	$

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

(continued)

		A Gallons	Combined tax rate	B Tax
30 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	**30**		× $.072 =	$
31 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	**31**		× $.090 =	$
32 Sales or use of kero-jet fuel to or by **nonairlines** 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.)*	**32**		× $.08 =	$
33 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)*	**33**		× $.08 =	$
34 Sales of B20 to exempt organizations, not reported on line 11 *(from Form PT-102.2, Part 2, column B, line 3)*	**34**		× $.064 =	$
35 Sales, other than sales reported on line 34, to exempt organizations, not reported on line 11 *(from Form PT-102.2, Part 2, column B, line 4)*	**35**		× $.08 =	$
36 Sales or use of B20 as railroad diesel *(from Form PT-102.4, Part 3, line 2)*	**36**		× $.134 =	$
37 Sales or use other than sales or use of B20 on line 36 as railroad diesel *(from Form PT-102.4, Part 3, line 3)*	**37**		× $.167 =	$
38 Sales or use of B20 not reported on lines 8 through 37 *(from Form PT-102.4, Part 4)*	**38**		× $.1828 =	$
39 Partially taxable sales and uses *(add lines 26, 27, and 29 through 38 in columns A and B)*	**39**			$

Fully taxable sales and uses

40 Fully taxable sales and uses (includes automotive use) *(subtract line 39, column A from line 25 and compute tax)*	**40**		× $.2285 =	$
41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	**41**		× $.1828 =	$
42 Gallons of diesel motor fuel other than B20 purchased with the taxes included that were sold, used, or transferred	**42**		× $.2285 =	$
43 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred *(add lines 41 and 42, columns A and B)*	**43**			$
44 Net taxable gallons *(subtract line 43 from line 40, columns A and B)*	**44**			$
45 Tax due before adjustments *(add lines 39 and 44, column B)*	**45**			$

Adjustments

46 Adjustments *(enter the net gallon adjustment in column A and the tax adjustment in column B)* Explain: _____	**46**			$

Balance due/credit

47 Total tax/credit due *(line 45 and add or subtract line 46 in column B)*	**47**			$

Transfer the amount on line 47 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.