



# Tax on Residual Petroleum Product Businesses

Tax Law — Article 13-A

Use this form to report transactions for the month of **November 2009**.

Legal name	FEIN
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Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.

<b>Inventory</b>	Gallons
1 Opening inventory (gallons available at the beginning of the month) .....	<b>1</b>
2 Receipts in New York State from sources located <b>outside</b> this state (from Form PT-103.1, Part I) .....	<b>2</b>
3 Receipts in New York State from sources located <b>within</b> this state (from Form PT-103.1, Part II) .....	<b>3</b>
4 Other receipts (from Form PT-103.1, Part III) .....	<b>4</b>
5 Inventory gain/loss and casualty losses (if a loss, enter in brackets and subtract when computing line 6) .....	<b>5</b>
6 Gallons available for sale or use (add lines 1 through 5) .....	<b>6</b>
7 Closing inventory (gallons available at the end of the month) .....	<b>7</b>
8 Total gallons to be accounted for (subtract line 7 from line 6) .....	<b>8</b>

**Exempt sales and uses**

9 Sales to registered residual petroleum product businesses (from Form PT-103.1, Part IV) .....	<b>9</b>
10 Sales to the U.S. government, New York State and municipalities (from Form PT-103.1, Part V) .....	<b>10</b>
11 Sales to exempt organizations (from Form PT-103.1, Part VI) .....	<b>11</b>
12 Transfers out of New York State (from Form PT-103.2, Part I) .....	<b>12</b>
13 Sales in New York State for immediate export (from Form PT-103.2, Part II) .....	<b>13</b>
14 Sales or use for residential heating/cooling.....	<b>14</b>
15 Sales or use as bunker fuel in vessels (from Form PT-103.3, Part I) .....	<b>15</b>
16 Sales or use for production of tangible personal property for sale by manufacturing, processing, or assembly (from Form PT-103.3, Part II) .....	<b>16</b>
17 Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses .....	<b>17</b>
18 Sales or use for farming .....	<b>18</b>
19 Total exempt sales and uses (add lines 9 through 18) .....	<b>19</b>

**Taxable gallons**

		A Gallons	Petroleum business tax rate	B Tax
20 Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A) .....	<b>20</b>			

**Taxable sales and uses**

21 Sales or use for nonresidential heating/cooling.....	<b>21</b>		× \$.038	\$	
22 Sales to rate-regulated electric corporations ( <b>without</b> a direct pay permit) for use in generating electricity for sale .....	<b>22</b>		× \$.139	\$	
23 Taxable sales (add lines 21 and 22 in column A) .....	<b>23</b>				
24 Other taxable sales and uses of residual petroleum product (subtract line 23 from line 20 in column A; multiply by the tax rate and enter the result in column B) .....	<b>24</b>		× \$.071	\$	
25 Tax due before adjustments (add lines 21, 22, and 24 in column B) .....	<b>25</b>			\$	

**Adjustments**

26 Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain: .....	<b>26</b>			\$	
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**Balance due/credit**

27 Total tax/credit due (line 25 and add or subtract line 26 in column B) .....	<b>27</b>		\$		
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Transfer the amount on line 27 to Form PT-100, Petroleum Business Tax Return, line 3.

**Rate per gallon explanation chart**

- .038 - includes the rate for the petroleum business tax at the nonresidential heating rate only
- .071 - includes the rate for the petroleum business tax at the commercial gallonage rate only
- .139 - includes the full rate for the petroleum business tax only