PT-200
(11/09)

New York State Department of Taxation and Finance

Quarterly Petroleum Business Tax Return

(Retailer of Heating Oil Only and Distributor of Kero-Jet Fuel Only)

Tax Law — Articles 12-A and 13-A

Q409

For office use only

Use this form to report transactions for the quarterly period **September 1, 2009, through November 30, 2009.** You must file this return by **December 21, 2009.**

FEIN	Business telephone number ( )	**Change of business information —** You can update your address and other business information by visiting our Web site at *www.nystax.gov.* Select the option to change your address for further instructions. For more information, see *Change of business information on back.*
Legal name		
DBA		
Street		
City, state, ZIP code		

Monthly filers must use Form PT-100, and Form PT-106 or Form PT-104. Read instructions on back carefully. Keep a copy 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 the appropriate box. You must submit the appropriate attachments for each box marked.

			Totals
1 ☐ **Retailers of heating oil only** (registered as a retailer of heating oil only) *(from Form PT-201, line 23)*		1	
2 ☐ **Tax on kero-jet fuel** (registered as a distributor of kero-jet fuel only) *(from Form PT-202, line 17)*		2	
3 Subtotal of tax due *(amount from line 1 or line 2)*		3	
4 Credits from prior quarterly return		4	
5 Balance due *(subtract line 4 from line 3; if an overpayment enter **0** and enter the overpayment amount on line 9 below)*		5	
6 Penalties *(see instructions)*		6	
7 Interest *(see instructions)*		7	
8 Total amount due *(add lines 5, 6, and 7)*		8	
9 Overpayment *(see line 5)*	9		
10 Amount to be **credited** to next quarterly return	10		
11 Amount to be **refunded**	11		

☐ 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 registered to deal in the product that is 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

You must file Form PT-200, *Quarterly Petroleum Business Tax Return*, for each quarterly period. Monthly filers must use Form PT-100, *Petroleum Business Tax Return,* and Form PT-106, *Retailers of Heating Oil Only,* or PT-104, *Tax on Kero-Jet Fuel*.

If you do not receive the proper forms covering a tax you owe, see *Need help?* below for information on how to obtain forms.

All retailers of heating oil only and distributors of kero-jet fuel only who are not required to be registered as distributors of motor fuel, distributors of diesel motor fuel, residual petroleum product businesses, or liquefied petroleum gas fuel permittees must file Form PT-200. This return recaps the amount of the various taxes computed on Forms PT-201, *Retailers of Heating Oil Only (Quarterly Filer)*, and PT-202, *Tax on Kero-Jet Fuel (Quarterly Filer)*, and determines the total amount due, including any appropriate penalty and interest.

Change of business information — Enter your legal name and complete mailing address if they are not preprinted on the form. If the printed information needs to be changed, make corrections on the form **and either** select the option to change your address on our Web site at *www.nystax.gov,* or submit Form DTF-95, *Business Tax Account Update.* If only your address needs to be changed, you can submit Form DTF-96, *Report of Address Change for Business Tax Accounts,* instead of Form DTF-95. You can get these forms from our Web site, by fax, or by phone; or call the Miscellaneous Tax Information Center for assistance (see *Need help?*)

Type of filer — Indicate the type of petroleum product you are registered for by marking an ***X*** in the appropriate box in the left-hand column on the front of the return.

Line instructions

Lines 1 and 2 — You must attach the appropriate Form PT-201 or PT-202 for the box marked. Enter any credit amounts in brackets.

Line 1 — Enter the amount from Form PT-201, line 23.

Line 2 — Enter the amount from Form PT-202, line 17.

Line 3 — Enter the amount from line 1 or 2.

Line 4 — Enter the total credit from line 10 of your prior quarterly Form PT-200.

Line 5 — If, after applying the credit from line 4 to the amount on line 3, 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 9.

Line 6 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 the Tax Law Article 37.

Line 7 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 Miscellaneous Tax Information Center number listed under *Need help?* below.

Line 8 — Attach a check or money order for the total amount due on line 8 payable to ***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 10 and 11 — If line 9 shows an overpayment, enter on line 10 the amount you want to take as a credit on line 4 of your next quarterly return. Enter on line 11 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 diesel motor fuel that you import into New York State is consumed exclusively by you, then you are not subject to the petroleum business tax. Mark an ***X*** in the appropriate box on the front of the return and do not include any petroleum business tax (Article 13-A) in the amounts on Form PT-201 or PT-202.

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 shall 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

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

Fax-on-demand forms:	1 800 748-3676
Miscellaneous Tax Information Center:	(518) 457-5735
In-state callers without free long distance:	1 800 470-4353
To order forms and publications:	(518) 457-5431
In-state callers without free long distance:	1 800 462-8100
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	1 800 634-2110