



PT-350

New York State Department of Taxation and Finance

Petroleum Business Tax Return for Fuel Consumption — Commercial Vessels
Tax Law — Article 13-A

(For office use only)

		For the month of:	
		_____, 2010	
Legal name	EIN or SSN		
DBA (if different from legal name)			
Street address			
City	State	ZIP code	
Business telephone number ()			

Attach your check or money order payable to: **Commissioner of Taxation and Finance.**
 Enter the amount of your remittance here (from line 17 below) \$

Tugboat and towboat operators may use lines 1 through 7 (working days method) or Schedule A (tax per trip method) to compute the tax due. **All other commercial vessel operators** must use lines 1 through 7 (working days method) to compute the tax due. On lines 1 through 7, only include working days and gallons of fuel used by vessels using the working days method.

		A Motor fuel	B Diesel motor fuel	C Totals
1	Total working days in New York State territorial waters (see instructions)	1		
2	Total working days everywhere	2		
3	Working days ratio (divide line 1 by line 2; round to nearest .0001)....	3		
4	Total gallons of fuel used everywhere	4		
5	Gallons used in New York State (multiply line 3 by line 4)	5		
6	Tax rate (see instructions)	6	0.163	0.1455
7	Tax (multiply line 5 by the rate on line 6; enter total in column C).....	7	\$	\$
8	Tax from Schedule A on back.....	8		\$
9	Total tax (add lines 7 and 8).....	9		\$
10	Gallons of fuel purchased tax paid in New York State	10		
11	New York State tax paid on fuel purchases (multiply line 10 by the rate on line 6; enter total in column C)	11	\$	\$
12	Tax due/overpayment (subtract line 11 from line 9)	12		\$
13	Credit available from prior returns (attach copies)	13		\$
14	Tax due/overpayment after credits (subtract line 13 from line 12; if line 12 is an overpayment, add lines 12 and 13 and enter on line 18 below)	14		\$
15	Penalty (see instructions)	15		\$
16	Interest (see instructions)	16		\$
17	Total amount due (add lines 14, 15, and 16)	17		\$
18	Refund/credit amount (if line 14 is an overpayment, enter that amount)...	18		\$
19	Amount to be credited to the next filed return	19		\$
20	Amount to be refunded (subtract line 19 from line 18)	20		\$

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's e-mail address		PIN

Certification: I, the claimant, or an officer or authorized representative of the claimant, certify that this return is true and complete, and I file this return with the knowledge that willfully issuing a return required to be filed that is not believed to be true and correct to every material matter is a misdemeanor under New York State Tax Law section 1812-f(c)(1) and Penal Law section 210.45, punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation. If the amount of tax intended to be evaded is \$1,000 or more, it is a felony under Tax Law section 1812-f(c)(1), punishable by a fine up to \$50,000 or more for an individual or \$250,000 or more for a corporation. I also understand that the Tax Department is authorized to investigate the accuracy of any information entered on this return.

Date	Authorized signature	Official title
Date	Signature of individual or name of firm preparing this return (if other than taxpayer)	Preparer's address

See instructions for where to file.

Legal Name		EIN or SSN		For the month of: _____, 2010	
Schedule A – Computation of tax for tugboat and towboat operators (January 1, 2010 - December 31, 2010)					
A Zone*	B Class	C Tax per trip (\$)	D Number of trips	E Tax (\$) (C x D)	
Ambrose to Verrazano Bridge	1	11.20			
Verrazano Bridge to "KV" Buoy	1	4.07			
"KV" Buoy to Bergen Point	1	1.63			
Bergen Point to Tremley Point	1	2.04			
Tremley Point to Perth Amboy	1	1.63			
Perth Amboy to Sandy Hook	1	7.13			
"KV" Buoy to George Washington Bridge	1	5.66			
George Washington Bridge to Hastings	1	4.07			
Hastings to Kingston	1	71.30			
Kingston to Normans Kill	1	48.89			
Normans Kill to Albany	1	2.04			
"KV" Buoy to Brooklyn Bridge	1	1.22			
Brooklyn Bridge to Hell's Gate	1	6.11			
Hell's Gate to Execution	1	12.22			
Execution to Middle Ground	1	12.63			
Middle Ground to Riverhead (Long Island side)	1	20.37			
Ambrose to Verrazano Bridge	2	23.00			
Verrazano Bridge to "KV" Buoy	2	8.37			
"KV" Buoy to Bergen Point	2	3.35			
Bergen Point to Tremley Point	2	4.18			
Tremley Point to Perth Amboy	2	3.35			
Perth Amboy to Sandy Hook	2	14.64			
"KV" Buoy to George Washington Bridge	2	11.63			
George Washington Bridge to Hastings	2	8.37			
Hastings to Kingston	2	146.39			
Kingston to Normans Kill	2	100.38			
Normans Kill to Albany	2	4.18			
"KV" Buoy to Brooklyn Bridge	2	2.51			
Brooklyn Bridge to Hell's Gate	2	12.55			
Hell's Gate to Execution	2	25.10			
Execution to Middle Ground	2	25.93			
Middle Ground to Riverhead (Long Island side)	2	41.83			
Ambrose to Verrazano Bridge	3	31.37			
Verrazano Bridge to "KV" Buoy	3	11.41			
"KV" Buoy to Bergen Point	3	4.56			
Bergen Point to Tremley Point	3	5.70			
Tremley Point to Perth Amboy	3	4.56			
Perth Amboy to Sandy Hook	3	19.96			
"KV" Buoy to George Washington Bridge	3	15.86			
George Washington Bridge to Hastings	3	11.41			
Hastings to Kingston	3	199.63			
Kingston to Normans Kill	3	136.89			
Normans Kill to Albany	3	5.70			
"KV" Buoy to Brooklyn Bridge	3	3.42			
Brooklyn Bridge to Hell's Gate	3	17.11			
Hell's Gate to Execution	3	34.22			
Execution to Middle Ground	3	35.36			
Middle Ground to Riverhead (Long Island side)	3	57.04			
Total tax (add column E amounts and enter on line 8, column C)					

Tugboat classes: Class 1 – up to 2,500 horsepower; Class 2 – over 2,500 horsepower up to 5,000 horsepower; Class 3 – over 5,000 horsepower

*For tax rates related to other locations, contact the Tax Department (see *Need help?* on Form PT-350-I).