New York State Department of Taxation and Finance

Instructions for Form PT-100

Petroleum Business Tax Return

PT-100-I
(12/13)

General information

Distributors of motor fuel, liquefied petroleum gas fuel permittees, distributors of diesel motor fuel, residual petroleum product businesses, and aviation fuel businesses must file Form PT-100, *Petroleum Business Tax Return*. Retailers of non-highway diesel motor fuel only and distributors of kero-jet fuel only that are registered as distributors of motor fuel or as residual petroleum product businesses must also file Form PT-100. Form PT-100 must be filed for each month.

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

Form PT-100 summarizes the amount of the various taxes computed on Forms PT-101 through PT-106 and is used to determine the total amount due, including any appropriate penalty and interest.

Changes in 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 (see *Need help?*), 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 or by phone; or call the Miscellaneous Tax Information Center for assistance (see *Need help?*).

Line instructions

Lines 1 through 6

Type of filer — Indicate the type(s) of petroleum product you are registered for by marking the appropriate box(es) in the left-hand column of lines 1 through 6, on the front of the return. Also, indicate whether you are an electric utility (electric utilities may file Form PT-105).

Enter any credit amounts in brackets. You must attach the appropriate Forms PT-101 through PT-106 for each box marked.

Line 8 — Enter the total credit from line 18 of your prior month's Form PT-100.

Line 10 — Enter the total requested refund/reimbursement for the month, if any, from Form PT-100-B, *Schedule of Weekly Refund/Reimbursement.* Attach Form PT-100-B to Form PT-100.

Line 11 — Add the amount on line 10 to the amount on line 9. If 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 17.

Line 12 — If you are a participant in the Articles 12-A and 13-A PrompTax Program, enter the amount you already paid by electronic funds transfer or certified check. Do not include any amount paid as interest or penalty.

Actual method — If your payment was based on actual tax due for the period (December 1 through December 22, 2013), mark an ***X*** in box *A* and enter on line 12 the amount of your actual tax due. Your PrompTax payment must have been equal to at least 90% of the actual tax liability for this period to avoid interest and penalty.

Estimated method — If your payment was based on last year's comparable period (December 2012), mark an ***X*** in box *E* and enter on line 12 the amount of last year's comparable period tax due. Your PrompTax payment must have been equal to at least 75% of the tax liability (prior to credits) for the comparable month of the preceding year to avoid interest and penalty.

Report your PrompTax payment for the sales and use tax quarterly on Schedule P (Form ST-810.6), with Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*. Report your PrompTax payment for the prepaid sales tax on motor fuel and diesel motor fuel monthly on Schedule FT (Form FT-945/1045-A), with Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel.*

Line 14 — 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 Tax Law Article 37.

Line 15 — 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.

Note: You may compute your penalty and interest by accessing our Web site, or you may call and we will compute the penalty and interest for you (see *Need help?*).

Line 16 — Attach a check or money order for the total amount due on line 16 payable to ***Commissioner of Taxation and Finance***.

Fee for payments returned by banks — The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Lines 18 and 19 — If line 17 shows an overpayment, enter on line 18 the amount you want to take as a credit on line 8 of your next month's return. Enter on line 19 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 motor fuel, diesel motor fuel, or residual petroleum product that you import into New York State or that you produce, refine, manufacture, or compound in New York State is consumed exclusively by you, then these gallons are not subject to the petroleum business tax. Mark an ***X*** in the appropriate box on the front page and do not include any petroleum business tax (Article 13-A) in the amounts on Forms PT-101 through PT-106.

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 will 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.

Paid preparer identification numbers

New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available at our Web site; see *Need help?*.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at *www.irs.gov.*)

Where to file

Mail your remittance, return, and any necessary attachments to:

NYS TAX DEPARTMENT
PO BOX 1833
ALBANY NY 12201-1833

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: NYS Tax Department, Misc Tax Insourcing Unit, W A Harriman Campus, Albany NY 12227.

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?

Visit our Web site at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center:	(518) 457-5735
To order forms and publications:	(518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.