# PT-103
(1/13)

New York State Department of Taxation and Finance

# Tax on Residual Petroleum Product Businesses

**Tax Law — Article 13-A**

0113

Use this form to report transactions for the month of **January 2013.**

| Legal name | Federal employer identification number (EIN) |
|---|---|
| | |

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

| **Inventory** | | Gallons |
|---|---|---|
| 1 Opening inventory *(gallons available at the beginning of the month)* | 1 | |
| 2 Receipts in New York State from sources located **outside** this state *(from Form PT-103.1, Part 1)* | 2 | |
| 3 Receipts in New York State from sources located **within** this state *(from Form PT-103.1, Part 2)* | 3 | |
| 4 Other receipts *(from Form PT-103.1, Part 3)* | 4 | |
| 5 Inventory gain/loss and casualty losses *(if a loss, enter in brackets and subtract when computing line 6)* | 5 | |
| 6 Gallons available for sale or use *(add lines 1 through 5)* | 6 | |
| 7 Closing inventory *(gallons available at the end of the month)* | 7 | |
| 8 Total gallons to be accounted for *(subtract line 7 from line 6)* | 8 | |
| **Exempt sales and uses** | | |
| 9 Sales to registered residual petroleum product businesses *(from Form PT-103.1, Part 4)* | 9 | |
| 10 Sales to New York State, its municipalities or to the U.S. government *(from Form PT-103.1, Part 5)* | 10 | |
| 11 Sales to exempt organizations *(from Form PT-103.1, Part 6)* | 11 | |
| 12 Transfers or sales out of New York State *(from Form PT-103.2, Part 1)* | 12 | |
| 13 Sales in New York State for immediate export *(from Form PT-103.2, Part 2)* | 13 | |
| 14 Sales or use for residential heating/cooling | 14 | |
| 15 Sales or use as bunker fuel in vessels *(from Form PT-103.3, Part 1)* | 15 | |
| 16 Sales or use in manufacturing *(from Form PT-103.3, Part 2)* | 16 | |
| 17 Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses | 17 | |
| 18 Sales or use for farming *(from Form PT-103.3, Part 3, line 1)* | 18 | |
| 19 Total exempt sales and uses *(add lines 9 through 18)* | 19 | |

| **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)* | 20 | | | |
| **Taxable sales and uses** | | | | |
| 21 Sales or use for nonresidential heating/cooling | 21 | | × $.042 | $ |
| 22 Sales to rate-regulated electric corporations (**without** a direct pay permit) for use in generating electricity for sale | 22 | | × $.151 | $ |
| 23 Taxable sales *(add lines 21 and 22 in column A)* | 23 | | | |
| 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)* | 24 | | × $.077 | $ |
| 25 Tax due before adjustments *(add lines 21, 22, and 24 in column B)* | 25 | | | $ |
| **Adjustments** | | | | |
| 26 Adjustments *(enter the net gallon adjustment in column A and the tax adjustment result in column B)* Explain: _____ | 26 | | | $ |
| **Balance due/credit** | | | | |
| 27 Total tax/credit due *(line 25 and add or subtract line 26 in column B)* | 27 | | | $ |

**Transfer the amount on line 27 to Form PT-100, *Petroleum Business Tax Return,* line 3.**

**Rate-per-gallon explanation chart**

.042 - includes the rate for the petroleum business tax at the nonresidential heating rate only
.077 - includes the rate for the petroleum business tax at the commercial gallonage rate only
.151 - includes the full rate for the petroleum business tax only

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