PT-101
(1/14)

New York State Department of Taxation and Finance

Tax on Motor Fuel

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

0114

Use this form to report transactions for the month of **January 2014.**

Legal name	Federal employer identification number (EIN)

Read instructions (Form PT-101-I) carefully. Keep a copy of this completed form for your records.

Inventory

		A Gallons accountability	B Gallons for tax computation
1 Opening inventory *(this figure cannot be a negative amount)*	1		
2 Receipts in New York State from sources located **outside** this state *(from Form PT-101.1, Part 1)*	2		
3 Receipts in New York State from sources located **within** this state *(from Form PT-101.1, Part 2)*	3		
4 Inventory gain/loss and casualty losses *(if loss, enter in brackets and subtract when computing lines 5 and 8)*	4		
5 Gallons available for sale or use *(add lines 1 through 4 in column A)*	5		
6 Closing inventory *(gallons available at the end of the month) (this figure cannot be a negative amount - see instructions)*	6		
7 Total gallons to be accounted for *(subtract line 6 from line 5)*	7		
8 Total gallons received during the month *(add lines 2 through 4 in column B)*	8		

Exempt sales and uses

9 Transfers or sales out of New York State *(from Form PT-101.2, Part 1)*	9	
10 Sales in New York State for immediate export *(from Form PT-101.2, Part 2)*	10	
11 Total exempt sales and uses *(add lines 9 and 10)*	11	
12 Taxable gallons to be accounted for *(subtract line 11 from line 8; enter here and on line 13, column A (on back))*	12	

(continued)

		A Gallons	Combined tax rate	B Tax
13 Taxable gallons to be accounted for *(enter the number of gallons from line 12, column B)*	**13**			

Partially taxable sales and uses

14 Sales to New York State, its municipalities or to the U.S. government *(from Form PT-101.3, Part 1)*	**14**		× $.0005 =	$
15 Exempt sales on Indian reservations *(from Form PT-101.3, Part 2)*	**15**		× $.0005 =	$
16 Sales to exempt diplomats and missions by credit card *(from Form PT-101.3, Part 3)*	**16**		× $.0005 =	$
17 Sales to exempt hospitals and other nontaxable distributions *(from Form PT-101.3, Part 4, Section A and B)*	**17**		× $.1845 =	$
18 Aviation gasoline use, storage, or sales to retail sellers of aviation gasoline *(from Forms PT-101.3, Part 5, and PT-101.4, line 3)*	**18**		× $.0735 =	$
19 Sales of E85 to filling stations *(from Form PT-101.3, Part 6)*	**19**		× $.0005 =	$
20 Partially taxable sales and uses *(add lines 14 through 19 in both columns)*	**20**			

Fully taxable gallons

21 Fully taxable gallons *(subtract line 20 from line 13 in column A)*	**21**			
22 Gallons purchased with the taxes included *(from Form PT-101.1)*	**22**			
23 Net taxable gallons *(subtract line 22 from line 21 and multiply by the tax rate; enter the result in column B)*	**23**		× $.2645 =	$
24 Tax subtotal *(add lines 20 and 23 in column B)*	**24**			$

Other taxes and adjustments

25 Sales or use of LPG (liquified petroleum gas) *(from Form PT-101.5, Part 2)*	**25**		× $.0805 =	$
26 Sales or use of CNG (compressed natural gas) *(from Form PT-101.5, Part 3)*	**26**		× $.0005 =	$
27 Tax due before adjustments *(add lines 24, 25, and 26 in column B)*	**27**			$
28 Adjustments *(enter the net gallon adjustment in column A and the tax adjustment result in column B)* Explain: _____	**28**			$

Balance due/credit

29 Total tax/credit due *(line 27 and add or subtract line 28 in column B)*	**29**	$

Transfer the amount on line 29 to Form PT-100, Petroleum Business Tax Return, line 1.

Note: All filers of Form PT-101 must also complete Form PT-101.5, Part 1, *Sales or use of motor fuel* (see instructions). This form must be completed even though the total number of gallons shown on this summary is not to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.

Rate-per-gallon explanation chart

.0005 - includes the rate for petroleum testing fee only
.0735 - includes the rates for petroleum business tax at the retail sellers of aviation gasoline rate (.073) and petroleum testing fee (.0005)
.0805 - includes the rates for motor fuel excise tax (.08) and petroleum testing fee (.0005)
.1845 - includes the rates for petroleum business tax (.184) and petroleum testing fee (.0005)
.2645 - includes the rates for motor fuel excise tax (.08), petroleum business tax (.184), and petroleum testing fee (.0005)

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