



PT-102

(1/14)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

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)
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Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.
Be sure to complete the back page of this form.

Inventory	Gallons
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-102.1, Part 1)	2
3 Receipts in New York State from sources located within this state (from Form PT-102.1, Part 2)	3
4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5)	4
5 Gallons available for sale or use (add lines 1 through 4)	5
6 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instr.)	6
7 Total gallons to be accounted for (subtract line 6 from line 5)	7

Exempt sales and uses

8 Sales or use of non-highway diesel motor fuel for residential heating/cooling	8
9 This line intentionally left blank	9
10 Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10
11 Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling (from Form PT-102.2, Part 2)	11
12 Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12
13 Sales of kero-jet fuel to airlines and self-use by airlines in aircraft (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	13
14 Sales of water-white kerosene to consumers or filling stations.....	14
15 Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14); for example, nonresidential heating or manufacturing	15
16 Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16
17 This line intentionally left blank	17
18 This line intentionally left blank	18
19 Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19
20 Sales in New York State for immediate export (from Form PT-102.3, Part 2)	20
21 Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21
22 Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22
23 Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103)	23
24 Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	24
25 Taxable gallons to be accounted for (subtract line 24 from line 7).....	25

Special tax rates

	A Gallons	Combined tax rate	B Tax
26 Sales or use of non-highway B20 for nonresidential heating/cooling	26	× \$.043 = \$	
27 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling not including B20 and kerosene.....	27	× \$.054 = \$	
28 This line intentionally left blank	28		
29 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale	29	× \$.173 = \$	

(continued)

		A Gallons	Combined tax rate	B Tax
30 Sales or use of non-highway B20 that is commercial gallongage (see instructions)	30		× \$.08 =	\$
31 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallongage (see instructions)	31		× \$.10 =	\$
32 Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.) ..	32		× \$.08 =	\$
33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)	33		× \$.08 =	\$
34 Sales of non-highway diesel motor fuel for commercial vessels	34		× \$.173 =	\$
35 Sales of non-highway diesel motor fuel for use in recreational motor boats	35		× \$.253 =	\$
36 Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)	36		× \$.078 =	\$
37 Sales or use of railroad diesel, not including non-highway B20 (from Form PT-102.4, Part 3, line 3)	37		× \$.098 =	\$
38 Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4)	38		× \$.1972 =	\$
39 Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B)	39			\$

Fully taxable sales and uses

40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax)	40		× \$.2465 =	\$
41 Gallons of undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred	41		× \$.08 =	\$
42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	42		× \$.1972 =	\$
43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42)	43		× \$.2465 =	\$
44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44			\$
45 Net taxable gallons (subtract line 44 from line 40, columns A and B) ..	45			\$
46 Tax due before adjustments (add lines 39 and 45, column B)	46			\$

Adjustments

47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: _____ _____	47			\$
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Balance due/credit

48 Total tax/credit due (line 46 and add or subtract line 47 in column B) ...	48			\$
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Transfer the amount on line 48 to Form PT-100, Petroleum Business Tax Return, line 2.

Note: All filers of Form PT-102 must complete Form PT-102.4, Part 1, *Taxable sales or use* (see instructions). Part 1 must be completed even though the total number of gallons shown on this part is not to be indicated on any line of the tax return. Failure to complete Part 1 will result in additional correspondence and a delay in processing your return.

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