PT-200
(8/14)

New York State Department of Taxation and Finance

Quarterly Petroleum Business Tax Return

(Retailer of Non-Highway Diesel Motor Fuel Only and Distributor of Kero-Jet Fuel Only)

Tax Law — Articles 12-A and 13-A

Q314

For office use only

Use this form to report transactions for the quarterly period **June 1, 2014, through August 31, 2014.**
You must file this return by **September 20, 2014.**

Federal employer identification number (EIN)	Business telephone number ( )	**Change of business information —** You can update your address and other business information by visiting our Web site (see *Need help?* on page 2). Select the option to change your address for further instructions. For more information, see *Change of business information on page 2.*
Legal name		
DBA		
Street		
City, state, ZIP code		

Monthly filers must use Form PT-100, and Form PT-106 or Form PT-104. Read instructions on page 2 carefully. Keep a copy for your records.

Payment — Attach your check or money order payable to: ***Commissioner of Taxation and Finance***.
Mail to: NYS Tax Department, PO Box 1833, Albany NY 12201-1833

Payment enclosed

Type of filer - Mark an *X* in the appropriate box. You must submit the appropriate attachments for each box marked.

			Totals
1 ☐ **Retailers of non-highway diesel motor fuel only** (registered as a retailer of non-highway diesel motor fuel only) *(from Form PT-201, line 28)*		1	
2 ☐ **Tax on kero-jet fuel** (registered as a distributor of kero-jet fuel only) *(from Form PT-202, line 17)*		2	
3 Subtotal of tax due *(amount from line 1 or line 2)*		3	
4 Credits from prior quarterly return		4	
5 Balance due *(subtract line 4 from line 3; if an overpayment enter **0** and enter the overpayment amount on line 9 below)*		5	
6 Penalties *(see instructions)*		6	
7 Interest *(see instructions)*		7	
8 Total amount due *(add lines 5, 6, and 7)*		8	
9 Overpayment *(see line 5)*	9		
10 Amount to be **credited** to next quarterly return	10		
11 Amount to be **refunded**	11		

☐ I am a sales tax exempt organization and not subject to the Article 13-A tax on petroleum businesses *(see instructions)*.
My exemption number is _____.

I certify that this business is duly registered to deal in the product that is being reported and that this return, including any accompanying riders, is to the best of my knowledge and belief true, correct, and complete.

Authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Date

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address / City	State	ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date	

Instructions

General information

You must file Form PT-200, *Quarterly Petroleum Business Tax Return*, for each quarterly period. Monthly filers must use Form PT-100, *Petroleum Business Tax Return,* and Form PT-106, *Retailers of Non-Highway Diesel Motor Fuel Only,* or PT-104, *Tax on Kero-Jet Fuel*.

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

All retailers of non-highway diesel motor fuel only and distributors of kero-jet fuel only who are not required to be registered as distributors of motor fuel, distributors of diesel motor fuel, residual petroleum product businesses, or liquefied petroleum gas fuel permittees must file Form PT-200. This return recaps the amount of the various taxes computed on Forms PT-201, *Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer)*, and PT-202, *Tax on Kero-Jet Fuel (Quarterly Filer)*, and determines the total amount due, including any appropriate penalty and interest.

Change of 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 and 2

Type of filer — Indicate the type of petroleum product you are registered for by marking an ***X*** in the appropriate box in the left-hand column on the front of the return.

You must attach the appropriate Form PT-201 or PT-202 for the box marked. Enter any credit amounts in brackets.

Line 1 — Enter the amount from Form PT-201, line 28.

Line 2 — Enter the amount from Form PT-202, line 17.

Line 3 — Enter the amount from line 1 or 2.

Line 4 — Enter the total credit from line 10 of your prior quarterly Form PT-200.

Line 5 — If, after applying the credit from line 4 to the amount on line 3, 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 9.

Line 6 — 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 the Tax Law Article 37.

Line 7 — 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 8 — Attach a check or money order for the total amount due on line 8 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.

Mail to: **NYS Tax Department, PO Box 1833, Albany NY 12201-1833.**

If you are using a private delivery service, address your return to: NYS Tax Department, Misc. Tax Insourcing Unit, W A Harriman Campus, Albany NY 12227. For a listing of designated delivery services, see Publication 55, *Designated Private Delivery Services*.

Lines 10 and 11 — If line 9 shows an overpayment, enter on line 10 the amount you want to take as a credit on line 4 of your next quarterly return. Enter on line 11 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 diesel motor fuel that you import into New York State is consumed exclusively by you, then you are not subject to the petroleum business tax. Mark an ***X*** in the appropriate box on the front of the return and do not include any petroleum business tax (Article 13-A) in the amounts on Form PT-201 or PT-202.

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 shall 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*.)

Need help?

Visit our Web site at ***www.tax.ny.gov***
(for information, forms, and online services)

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

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.