2014

PT-350

New York State Department of Taxation and Finance

Petroleum Business Tax Return for Fuel Consumption — Commercial Vessels

Tax Law — Article 13-A

(For office use only)

For the month of: _____ , 2014

Legal name	EIN or SSN
DBA *(if different from legal name)*	Business telephone number ( )
Street address *(number and street)*	
City / State / ZIP code	

Attach your check or money order payable to: ***Commissioner of Taxation and Finance***.
Enter the amount of your remittance here *(from line 17 below)* ..... $

Tugboat and towboat operators may use lines 1 through 7 (working days method) or Schedule A (tax per trip method) to compute the tax due. **All other commercial vessel operators** must use lines 1 through 7 (working days method) to compute the tax due. On lines 1 through 7, include only working days and gallons of fuel used by vessels using the working days method.

			A Motor fuel	B Diesel motor fuel	C Totals
1	Total working days in New York State (NYS) territorial waters *(see instructions)*	1			
2	Total working days everywhere	2			
3	Working days ratio *(divide line 1 by line 2; round to nearest .0001)*	3			
4	Total gallons of fuel used everywhere	4			
5	Gallons used in NYS *(multiply line 3 by line 4)*	5			
6	Tax rate *(see instructions)*	6	0.184	0.1665	
7	Tax *(multiply line 5 by the rate on line 6; enter total in column C)*	7	$	$	$
8	Tax from Schedule A on back	8			$
9	Total tax *(add lines 7 and 8)*	9			$
10	Gallons of fuel purchased in NYS with the taxes included	10			
11	NYS tax paid on fuel purchases *(multiply line 10 by the rate of tax paid; enter total in column C) (see instructions)*	11	$	$	$
12	Tax due/overpayment *(subtract line 11 from line 9)*	12			$
13	Credit available from prior returns *(attach copies)*	13			$
14	Tax due/overpayment after credits *(subtract line 13 from line 12; if line 12 is an overpayment, add lines 12 and 13 and enter on line 18 below)*	14			$
15	Penalty *(see instructions)*	15			$
16	Interest *(see instructions)*	16			$
17	Total amount due *(add lines 14, 15, and 16)*	17			$
18	Refund/credit amount *(if line 14 is an overpayment, enter that amount)*	18			$
19	Amount to be credited to the next filed return	19			$
20	Amount to be refunded *(subtract line 19 from line 18)*	20			$

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
	Designee's e-mail address		PIN

Certification: I, the claimant, or an officer or authorized representative of the claimant, certify that this return is true and complete, and I file this return with the knowledge that willfully issuing a return required to be filed that is not believed to be true and correct to every material matter is a misdemeanor under New York State Tax Law section 1812-f(c)(1) and Penal Law section 210.45, punishable by a fine up to $10,000 for an individual or $20,000 for a corporation. If the amount of tax intended to be evaded is $1,000 or more, it is a felony under Tax Law section 1812-f(c)(1), punishable by a fine up to $50,000 or more for an individual or $250,000 or more for a corporation. I also understand that the Tax Department is authorized to investigate the accuracy of any information entered on this return.

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

See instructions for where to file.

Legal name	EIN or SSN	For the month of: , 2014

Schedule A – Computation of tax for tugboat and towboat operators (January 1, 2014 – December 31, 2014)

A Zone*	B Class	C Tax per trip ($)	D Number of trips	E Tax ($) (C x D)
Ambrose to Verrazano Bridge	1	12.82		
Verrazano Bridge to "KV" Buoy	1	4.66		
"KV" Buoy to Bergen Point	1	1.86		
Bergen Point to Tremley Point	1	2.33		
Tremley Point to Perth Amboy	1	1.86		
Perth Amboy to Sandy Hook	1	8.16		
"KV" Buoy to George Washington Bridge	1	6.48		
George Washington Bridge to Hastings	1	4.66		
Hastings to Kingston	1	81.59		
Kingston to Normans Kill	1	55.94		
Normans Kill to Albany	1	2.33		
"KV" Buoy to Brooklyn Bridge	1	1.40		
Brooklyn Bridge to Hell's Gate	1	6.99		
Hell's Gate to Execution	1	13.99		
Execution to Middle Ground	1	14.45		
Middle Ground to Riverhead (Long Island side)	1	23.31		
Ambrose to Verrazano Bridge	2	26.32		
Verrazano Bridge to "KV" Buoy	2	9.57		
"KV" Buoy to Bergen Point	2	3.83		
Bergen Point to Tremley Point	2	4.79		
Tremley Point to Perth Amboy	2	3.83		
Perth Amboy to Sandy Hook	2	16.75		
"KV" Buoy to George Washington Bridge	2	13.31		
George Washington Bridge to Hastings	2	9.57		
Hastings to Kingston	2	167.52		
Kingston to Normans Kill	2	114.87		
Normans Kill to Albany	2	4.79		
"KV" Buoy to Brooklyn Bridge	2	2.87		
Brooklyn Bridge to Hell's Gate	2	14.36		
Hell's Gate to Execution	2	28.72		
Execution to Middle Ground	2	29.68		
Middle Ground to Riverhead (Long Island side)	2	47.86		
Ambrose to Verrazano Bridge	3	35.90		
Verrazano Bridge to "KV" Buoy	3	13.05		
"KV" Buoy to Bergen Point	3	5.22		
Bergen Point to Tremley Point	3	6.53		
Tremley Point to Perth Amboy	3	5.22		
Perth Amboy to Sandy Hook	3	22.84		
"KV" Buoy to George Washington Bridge	3	18.14		
George Washington Bridge to Hastings	3	13.05		
Hastings to Kingston	3	228.44		
Kingston to Normans Kill	3	156.64		
Normans Kill to Albany	3	6.53		
"KV" Buoy to Brooklyn Bridge	3	3.92		
Brooklyn Bridge to Hell's Gate	3	19.58		
Hell's Gate to Execution	3	39.16		
Execution to Middle Ground	3	40.47		
Middle Ground to Riverhead (Long Island side)	3	65.27		

Total tax *(add column E amounts and enter on line 8, column C)* .....

Tugboat classes: Class 1 – up to 2,500 horsepower; Class 2 – over 2,500 horsepower up to 5,000 horsepower; Class 3 – over 5,000 horsepower

*For tax rates related to other locations, contact the Tax Department (see *Need help?* on Form PT-350-I).