



# PT-102

(1/20)

Department of Taxation and Finance

## Tax on Diesel Motor Fuel

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for monthly filing periods in 2020.

Legal name	Employer identification number (EIN)	Month	<b>2020</b>
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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 page 2 of this form.

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

### Exempt sales and uses

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

### Special tax rates

	A Gallons	Combined tax rate	B Tax
26 Sales or use of non-highway B20 for nonresidential heating/cooling	<b>26</b>	× \$.040 = \$	
27 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling not including B20 and kerosene.....	<b>27</b>	× \$.051 = \$	
28 This line intentionally left blank .....	<b>28</b>		
29 Sales to rate-regulated electric corporations ( <b>without</b> a direct pay permit) for use in generating electricity for sale .....	<b>29</b>	× \$.165 = \$	

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		A Gallons	Combined tax rate	B Tax
30	Sales or use of non-highway B20 that is commercial gallage (see instructions) .....	30	× \$.076 =	\$
31	Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallage (see instructions) ...	31	× \$.095 =	\$
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> 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	× \$.165 =	\$
35	Sales of non-highway diesel motor fuel for use in recreational motor boats .....	35	× \$.245 =	\$
36	Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2) .....	36	× \$.072 =	\$
37	Sales or use of railroad diesel, not including non-highway B20 (from Form PT-102.4, Part 3, line 3) .....	37	× \$.091 =	\$
38	Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4) .....	38	× \$.1892 =	\$
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	× \$.2365 =	\$
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	× \$.1892 =	\$
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	× \$.2365 =	\$
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.**

