



PT-100
(12/25)

Department of Taxation and Finance
Petroleum Business Tax Return
Tax Law – Articles 12-A and 13-A

1225

For office use only

Use this form to report transactions for the month of **December 2025**. This return must be filed by **January 20, 2026**.

Employer identification number (EIN)	Business telephone number ()	Mandate to use Petroleum Business Tax Web File – Most filers fall under this requirement (see <i>instructions</i>). Change of business information – You can update your address and other business information by visiting our website. See <i>Change of business information</i> in Form PT-100-I.
Legal name		
DBA		
Street		
City, state, ZIP code		

Read Form PT-100-I, *Instructions for Form PT-100*, carefully. Keep a copy of this completed form for your records.

Payment – Attach your check or money order payable in U.S. funds to: Commissioner of Taxation and Finance . Mail to: NYS TAX DEPARTMENT, PO BOX 15197, ALBANY NY 12212-5197	Payment enclosed <input checked="" type="checkbox"/>
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Type of filer – Mark an X in all boxes that apply. You must submit the appropriate attachments for each box marked.		Totals
1 <input type="checkbox"/> Motor fuel (registered as a distributor of motor fuel or as a liquefied petroleum gas fuel permittee) (from Form PT-101, line 29)	1 <input checked="" type="checkbox"/>	
2 <input type="checkbox"/> Diesel motor fuel (registered as a distributor of diesel motor fuel) (from Form PT-102, line 48)	2 <input checked="" type="checkbox"/>	
3 <input type="checkbox"/> Residuals (registered as a residual petroleum product business) (from Form PT-103, line 27)	3 <input checked="" type="checkbox"/>	
4 <input type="checkbox"/> Tax on kero-jet fuel (registered as a distributor of diesel motor fuel, distributor of kero-jet fuel only, or as an aviation fuel business) (from Form PT-104, line 17)	4 <input checked="" type="checkbox"/>	
5 <input type="checkbox"/> Electric corporations (from Form PT-105, line 3)	5 <input checked="" type="checkbox"/> ()	
6 <input type="checkbox"/> Retailers of non-highway diesel motor fuel only (registered as a retailer of non-highway diesel motor fuel only) (from Form PT-106, line 28)	6 <input checked="" type="checkbox"/>	
7 Subtotal of tax due (add lines 1 through 6)	7 <input checked="" type="checkbox"/>	
8 This line intentionally left blank.	8 <input checked="" type="checkbox"/>	
9 Tax due (enter amount from line 7)	9 <input checked="" type="checkbox"/>	
10 Refund/reimbursement from Form PT-100-B (attach Form PT-100-B)	10 <input checked="" type="checkbox"/>	
11 Balance due (add lines 9 and 10; if an overpayment, enter 0 and enter the overpayment amount on line 17 below) ...	11 <input checked="" type="checkbox"/>	
12 Current period electronic funds transfer or certified check payment already made (mark appropriate box) A <input type="checkbox"/> - based on actual tax due for the period December 1 through December 22, 2025 or E <input type="checkbox"/> - based on last year's comparable period (December 2024)	12 <input checked="" type="checkbox"/>	
13 Net balance due (subtract line 12 from line 11)	13 <input checked="" type="checkbox"/>	
14 Penalties (see <i>instructions</i>)	14 <input checked="" type="checkbox"/>	
15 Interest (see <i>instructions</i>)	15 <input checked="" type="checkbox"/>	
16 Total amount due (add lines 13, 14, and 15)	16 <input checked="" type="checkbox"/>	
17 Overpayment (see line 11)	17 <input checked="" type="checkbox"/> <input type="checkbox"/>	
18 This line intentionally left blank.	18 <input checked="" type="checkbox"/>	
19 Amount to be refunded (enter amount from line 17)	19 <input checked="" type="checkbox"/> <input type="checkbox"/>	

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 licensed or registered to deal in each of the products that are 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	Date
	Email address of authorized person			
Paid preparer use only (see <i>instr.</i>)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return		Address	
	Email address of individual preparing this return		Preparer's NYTPRIN	NYTPRIN excl. code

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