



PT-104

(1/25)

Department of Taxation and Finance

Tax on Kero-Jet Fuel

Tax Law – Article 13-A

Use this form to report transactions for monthly filing periods in 2025.

Legal name	Employer identification number (EIN)	Month	2025
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Read instructions on page 2 carefully. Keep a copy of this completed form for your records.

		Kero-jet fuel held in inventory
1	Opening inventory <i>(this figure cannot be a negative amount)</i>	1
2	Receipts in New York State from sources located outside this state	2
3	Receipts in New York State from sources located within this state.....	3
4	Other receipts.....	4
5	Gallons available for sale or use <i>(add lines 1 through 4)</i>	5
6	Closing inventory <i>(gallons available at the end of the month) (this figure cannot be a negative amount; see instructions)</i>	6
7	Net gallons to be accounted for <i>(subtract line 6 from line 5)</i>	7
8	Sales to aviation fuel businesses, to persons registered under Article 12-A, to New York State, its municipalities, to the U.S. government, or fuel consumed by you in your aircraft <i>(see instructions)</i>	
9	Transfers or sales out of New York State	
10	Sales in New York State for immediate export	
11	Total deductions <i>(add lines 8, 9, and 10)</i>	11
12	Taxable gallons before adjustments <i>(subtract line 11 from line 7)</i>	12
13	Other adjustments <i>(see instructions; enter any deduction in brackets)</i> Explain: _____ _____ _____	13
14	Total <i>(line 12 and add or subtract line 13)</i>	14
15	Kero-jet fuel consumed in NYS in your aircraft on which the tax was not previously paid <i>(from Form PT-104.1/202.1)</i>	15
16	Total taxable gallons <i>(line 14 and add or subtract line 15)</i>	16
17	Kero-jet fuel component <i>(multiply line 16 by \$0.067)</i>	17

Transfer the amount on line 17 to Form PT-100, *Petroleum Business Tax Return*, line 4.

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

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Instructions

General information

Anyone registered as an aviation fuel business must file Form PT-104. Anyone registered as a distributor of diesel motor fuel that deals in kero-jet fuel must file Form PT-104. In addition, any distributor of kero-jet fuel only that is also registered as a distributor of motor fuel, a liquefied petroleum gas fuel permittee, or a residual petroleum product business must file Form PT-104.

If you are an exempt organization that has established its status as an exempt organization under Tax Law section 1116(a), and any motor fuel, diesel motor fuel, or residual petroleum product that you import into New York State or that you produce, refine, manufacture, or compound in New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax with respect to such products. Enter **none** on line 17. (See Form PT-100-I, *Instructions for Form PT-100*.)

Kero-jet fuel is a diesel product consisting of highly refined kerosene that is delivered by the seller for use in the fuel tanks of aircraft.

Line instructions

Line 1 – Enter the total number of gallons of kero-jet fuel on hand at the beginning of the month at storage facilities in New York State. This figure should be the same as reported on line 6 of Form PT-104 for the preceding month. This figure cannot be a negative amount.

Line 2 – Enter the total number of gallons of kero-jet fuel that you imported directly to your in-state facilities or to your in-state customers (from out-of-state suppliers or from your own out-of-state facilities).

You are the importer of kero-jet fuel if you:

- 1) have ownership of the fuel at the time the fuel enters New York State's jurisdiction; or
- 2) direct or control the importation of the fuel into New York State.

Line 3 – Enter the total number of gallons of kero-jet fuel that were shipped directly to your in-state facilities or to your in-state customers (from in-state suppliers).

Line 4 – Enter the total number of gallons of non-kero-jet fuel substances that were added to and increased your overall inventory of kero-jet fuel.

Line 6 – Enter the total number of gallons of your kero-jet fuel on hand at the end of the month at storage facilities in New York State. This figure cannot be a negative amount. An accommodation sale must be treated as a purchase and a sale.

Line 8 – Enter the total number of gallons of kero-jet fuel sold to persons registered under Article 13-A as aviation fuel businesses or under Article 12-A as distributors of diesel motor fuel or as distributors of kero-jet fuel only, to New York State, its municipalities, to the U.S. government, or consumed by you in your aircraft. If you consumed kero-jet fuel in your aircraft, you must complete Form PT-104.1/202.1, *Kero-Jet Fuel Consumed in New York State By Aircraft*.

Line 9 – Enter the total number of gallons of kero-jet fuel that you sold outside of New York State or that you transferred to your out-of-state facilities. Any gallons sold in New York State to out-of-state customers must be for immediate export.

Line 10 – Enter the total number of gallons of kero-jet fuel that you sold within New York State to a dealer registered or authorized to conduct such business in the other state or province for immediate export to that state or province, upon which the kero-jet fuel component tax has not been passed through and for which you received a properly completed Form FT-1003, *Statement of Exportation of Diesel Motor Fuel by Purchaser*.

Line 13 – Enter the net number of gallons of kero-jet fuel from your adjustments. Explain all adjustments in detail on line 13 of the tax return; attach additional sheets if necessary. Examples of adjustments include the following:

- Number of gallons of kero-jet fuel that were lost due to evaporation, shrinkage, and handling at bulk storage facilities (other than retail service stations). Subtract this figure from line 12 when computing line 14. You must maintain records to substantiate these losses. In addition, you may include on line 13 the total gallons of kero-jet fuel lost due to a casualty, provided the loss has been approved by the Tax Department. You must submit a report of casualty loss within 24 hours to the NYS Tax Department, TDAB-FACCTS, Fuels Audit Unit, W A Harriman Campus, Albany NY 12227-5501, requesting to include the loss on your tax return.
See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.
- Bulk inventory gains of kero-jet fuel sold or used. Add this figure to line 12 when computing line 14.
- Adjustments (in gallons) from prior periods. Subtract a credit or add a debit to line 12 when computing line 14.

Line 15 – Enter the total number of gallons of kero-jet fuel consumed in New York State in the operation of your aircraft on which the petroleum business tax was not previously paid (from Form PT-104.1/202.1, line 3). If this is a negative amount, enter it in brackets.

Line 17 – Transfer the amount on line 17 to Form PT-100, *Petroleum Business Tax Return*, line 4.

Need help?



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Miscellaneous Tax Information Center:	518-457-5735
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

