



PT-200
(11/25)

Department of Taxation and Finance

**Quarterly Petroleum
Business Tax Return**

Q425

For office use only

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

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the quarterly period **September 1, 2025, through November 30, 2025**.
You must file this return by **December 22, 2025**.

Employer identification number (EIN)	Business telephone number ()	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 the instructions).
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 in U.S. funds to: Commissioner of Taxation and Finance . Mail to: NYS Tax Department, PO Box 15197, Albany NY 12212-5197	Payment enclosed	
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Type of filer - Mark an X in the appropriate box. You must submit the appropriate attachments for each box marked.		Totals
1 <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-201, line 28)	1 <input type="checkbox"/>
2 <input type="checkbox"/>	Tax on kero-jet fuel (registered as a distributor of kero-jet fuel only) (from Form PT-202, line 17)	2 <input type="checkbox"/>
3	Subtotal of tax due (amount from line 1 or line 2)	3 <input type="checkbox"/>
4	This line intentionally left blank	4 <input type="checkbox"/>
5	Balance due (enter the amount from line 3; if line 3 is an overpayment, enter 0 on this line and enter the overpayment amount on line 9 below)	5 <input type="checkbox"/>
6	Penalties (see <i>instructions</i>)	6 <input type="checkbox"/>
7	Interest (see <i>instructions</i>)	7 <input type="checkbox"/>
8	Total amount due (add lines 5, 6, and 7)	8 <input type="checkbox"/>
9	Overpayment (see line 5)	9 <input type="checkbox"/>
10	This line intentionally blank	10 <input type="checkbox"/>
11	Amount to be refunded (enter amount from line 9)	11 <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 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	Date
	Email address of authorized person			
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
	Email address of individual preparing this return		Preparer's NYTPRIN	NYTPRIN excl. code

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Instructions

New

Beginning March 1, 2025, you will no longer be able to carry forward a credit on your return from a prior period or request an overpayment be credited to your next filed return. The Tax Department will automatically review your return and any overpayment will be refunded to you in the mail with a physical check.

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*. 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 on the form. If you need to update your **petroleum business tax mailing address**, you can do so online. Visit our website; otherwise, call the Miscellaneous Tax Information Center (see *Need help?*). You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete Form DTF-95, *Business Tax Account Update*. You can get these forms from our website or by phone (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 5 – If the amount on line 3 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 website, 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 payable in U.S. funds for the total amount due on line 8 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 will not 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 15197, Albany NY 12212-5197**.

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Line 11 – Enter the amount of overpayment, if any, from line 9 on this line. This amount will 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, they are required to sign and date the return and provide their mailing address and email address.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

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

Privacy notification – See our website or Publication 54, *Privacy Notification*.