



Instructions for Form PT-101

Tax on Motor Fuels. Includes instructions for supporting schedules (Forms PT-101.1 through PT-101.5)

General information

Be sure to include all specific information requested on the forms you file. **Composite entries and terms such as various and unknown are not acceptable.** Failure to provide all essential information could result in the cancellation or suspension of your motor fuel distributor registration.

If you are an exempt organization that has established its status as an exempt organization under Tax Law § 1116(a) and any motor fuel, diesel motor fuel or residual petroleum product that you import into New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum products. Do not include any petroleum business tax in the amounts on Form PT-101.

Line instructions

Lines 1 through 8 – Inventory

Line 1 – Column A – Enter the total gallons of all motor fuels on hand at all marketing locations in New York State, including terminals and pipelines. The term *marketing locations* includes:

- bulk stations and warehouses;
- storage tanks located at refineries containing finished material turned over to the marketing department for resale or delivery;
- tidewater and pipeline terminals; and
- pipelines charged to marketing departments.

This figure should be the same as the *Closing inventory* on Form PT-101 filed for the previous month. Do **not** include materials in transit or inventories at refineries. **This figure cannot be a negative amount.**

Line 2 – Columns A and B – Enter the total gallons from Form PT-101.1, Part 1, *Receipts from sources located outside this state*.

Line 3 – Columns A and B – Enter the total gallons from Form PT-101.1, Part 2, *Receipts from sources located within this state*.

Line 4 – Columns A and B – Enter the total gallons of motor fuel gained or lost at bulk storage facilities (other than retail service stations) due to:

- expansion,
- evaporation,
- shrinkage, and
- handling.

Also include the total gallons of motor fuel lost due to a casualty, if the loss was approved by the Tax Department. You **must** submit a detailed report of the casualty loss, and a request to include the gallons lost on your return. The gallons are reportable in the month the loss occurred. Mail the report and request within 24 hours of the occurrence to:

NYS TAX DEPARTMENT
TDAB FUELS AUDIT UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-5501

You must maintain records to substantiate any gains or losses due to the above conditions.

Private delivery services – See Publication 55, *Designated Private Delivery Services*.

Line 6 – Column A – Enter the total gallons of all motor fuel inventory on hand at the end of the month. **This figure cannot be a negative amount.** An *accommodation sale* must be reported as a purchase and a sale. **Do not** include motor fuel in transit to marketing locations of the reporting company at the end of the month.

Lines 9 through 13 – Exempt sales and uses

Line 9 – Enter the total gallons from Form PT-101.2, Part 1, *Transfers and sales out of New York State*.

Line 10 – Enter the total gallons from Form PT-101.2, Part 2, *Sales in New York State for immediate export*.

Lines 14 through 20 – Partially taxable sales and uses

Line 14 – Enter the total gallons from Form PT-101.3, Part 1, *Sales to the United States government and to New York State and its municipalities*. See instructions for Form PT-101.3, Part 1.

Line 15 – Enter the total gallons from Form PT-101.3, Part 2, *Exempt sales on Indian reservations*.

Line 16 – Enter the total gallons from Form PT-101.3, Part 3, *Sales to exempt diplomats and missions by credit card*.

Line 17 – Enter the total gallons from Form PT-101.3, Part 4, *Sales to exempt hospitals and other nontaxable distributions*.

Line 18 – Enter the total gallons from Form PT-101.3, Part 5, *Aviation gasoline use, storage, or sales to retail sellers of aviation gasoline*; enter any negative amount in brackets.

Line 19 – Enter the total gallons from Form PT-101.3, Part 6, *Sales of E85 to filling stations*.

Lines 21 through 24 – Fully taxable gallons

Line 21 – Subtract line 20 from line 13. Enter taxable sales and uses on Form PT-101.5, Part 1, *Sales or use of motor fuel (not including LPG or CNG)*.

Line 22 – Enter the total gallons purchased on which the motor fuel tax, petroleum business tax and the petroleum testing fee have been passed through to you by your supplier from Form PT-101.1, Parts 1 and 2, column A.

Lines 25 through 28 – Other taxes and adjustments

Note: Distributors that sell or use compressed natural gas, liquefied petroleum gases such as propane, butane and ethane, and any other liquid or gas sold or used as motor fuel, and that were used in the operation of a motor vehicle on New York State public highways or in a pleasure or recreational motor boat on the waterways of New York State, including waterways bordering the state, must include these gallons on lines 25 or 26.

Line 25 – Enter the total gallons from Form PT-101.5, Part 2, *Sales or use of LPG (liquefied petroleum gas)*.

Line 26 – Enter the total gallons from Form PT-101.5, Part 3, *Sales or use of CNG (compressed natural gas)*.

Line 28 – Adjustments

Enter the total adjustments. Adjustments include the following:

- A credit for use of motor fuel off-highway.
- Adjustments from prior periods, including but not limited to:
 - additional petroleum business tax due because you erroneously passed through the tax calculated at the higher rate applicable to the subsequent period.
- Excise and petroleum business taxes that you did not charge or otherwise receive on credit card sales to governmental entities for which you have been designated as the party eligible to receive a refund or credit. Do not include sales reported on line 14.
- Gallons of hydrogen for sale or use in the operation of a motor vehicle.
- Gallons of aviation gasoline consumed in New York State (subject to the petroleum business tax at the retail sellers of aviation gasoline rate and the petroleum testing fee).
- Gallons of aviation gasoline consumed in New York State as an exempt aircraft operator (subject to the petroleum testing fee only).
- Petroleum business tax that you did not charge on gallons of motor fuel sold for use by tugboats and towboats.

You must have Form PT-375, *Certificate of Exemption from Petroleum Business Tax for Purchases of Fuel Used in Tugboats or Towboats*, on file to cover these sales or use.

You **must** also retain proper documentation of all purchase and sales invoices showing:

- the purchaser's name and address,
- seller's name and address,
- the date of purchase (month, day, and year), and
- taxes passed through to you from the supplier.

Subtract a credit or add a debit to line 27 when calculating line 29. Enclose in brackets all gallons that are being subtracted. Explain all adjustments in detail on this line. If needed, attach additional sheets to explain.

Line 29 – Transfer the amount on line 29 to line 1, on Form PT-100, *Petroleum Business Tax Return*.

Instructions for Forms PT-101.1 through PT-101.5

Note: For each schedule, Forms PT-101.1 through PT-101.5, you must enter the distributor's name, employer identification number (EIN), and the month/year for the reporting company. Also enter in each column, if requested, the following:

- date received or shipped;
- mode of delivery;
- carrier's name and EIN;
- name and EIN of seller or purchaser;
- terminal control number (TCN) or city and state of origin (pick-up) and destination; and
- number of gallons.

You may use a single entry for receipts and deliveries into or out of a single terminal when everything but the number of gallons is identical. If you elect to do this, you must also enter the number of individual loads picked up or delivered in the *Mode of delivery* column [for example, *T/T(8)*]. Receipts and deliveries by barge, railroad, pipeline, and so on, **must** be listed individually.

These schedules must show the information requested in the various headings.

All sales made to an individual (end user) may be totaled during the month and a single entry made on the appropriate form. Each individual customer must be listed separately.

Form PT-101.1, *Motor Fuel Receipts*

Part 1 – Receipts from sources located outside this state

This schedule must show the number of gallons received in company transfers by state from which received, and the number of gallons received from **outside** the state from all other sources, listed by purchaser.

Part 2 – Receipts from sources located within this state

This schedule must show the receipts from your own refineries within the state, the receipts from vendors within the state showing quantities received from each vendor, and the motor fuel blended or compounded at marketing locations within the state.

Note: Parts 1 and 2 must include direct shipments from the reporting company's own refineries or vendors to customers or the reporting company's own locations.

Also include gallons of motor fuels shipped directly from the reporting company's own refineries or vendors to customers located within this state, that have not passed through marketing locations located within this state.

Report direct shipments to service stations (owned by you or your customer) on this schedule as a purchase and also on Form PT-101.5, Part 1, *Sales or use of motor fuel (not including LPG or CNG)*, as a sale.

Form PT-101.2, *Transfers and Sales of Motor Fuel Outside New York State*

Part 1 – Transfers and sales out of New York State

Enter the number of gallons shipped from the reporting company's marketing locations within this state to its own locations out of state. Submit this schedule in **duplicate** for each state and province.

Part 2 – Sales in New York State for immediate export

Enter the number of gallons of all motor fuels shipped from refineries, vendors, or marketing locations within this state to other states and provinces. Form FT-936, *Statement of Exportation of Motor Fuel by Purchaser*, must be completed by the purchaser and received at the time of purchase. You should also include direct shipments and the number of gallons shipped from the reporting company's marketing locations within this state to customers in other states and provinces. Also include sales to customers for immediate export out of New York State if the customers took possession within this state and the tax has not been passed through. Part 2 must be submitted in duplicate for each state and province.

Form PT-101.3, *Nontaxable Sales of Motor Fuel*

Part 1 – Sales to the United States government and to New York State and its municipalities

Enter the total gallons sold in this state to departments or agencies of the United States government, the state of New York, or any political subdivision thereof if the tax has not

been passed through. Do **not** include credit card sales other than direct sales from your inventory; report these sales as an adjustment on line 28.

Part 2 – Exempt sales on Indian reservations

Enter the total gallons of motor fuel sold in this state to exempt Indian nations or tribes and qualified Indian consumers if the tax has not been passed through.

Sales to Indian nations or tribes for government use (not for resale) must be supported by a properly completed Form FT-939, *Certificate of Tax Exemption for a Qualified Indian Nation or Tribe on Purchases of Motor Fuel and Diesel Motor Fuel*. A sale to a qualified Indian consumer (not for resale) must be supported by a properly completed DTF-801, *Certificate of Indian Exemption for Certain Property or Services Delivered on a Reservation*.

Part 3 – Sales to exempt diplomats and missions by credit card

Enter the total gallons of motor fuel sales made by dealers to exempt diplomats and missions on which the tax was passed through to dealers but not passed through by the distributor when billing the exempt diplomats and missions. For these sales, you must indicate the credit card or exempt number in addition to the other information requested in the various headings under Part 3.

Part 4 – Sales to exempt hospitals and other nontaxable distributions

Enter in Section A the total gallons of motor fuel sold to exempt hospitals. For these sales, you must indicate the sales tax exemption number in addition to the other information requested in the various headings under Part 4.

In Section B, enter the total gallons of motor fuel used by the reporting company for off-highway use purposes and explain.

Part 5 – Aviation gasoline use, storage or sales to retail sellers of aviation gasoline

Enter the total gallons of aviation gasoline sold to registered retail sellers of aviation gasoline. Also, enter any gallons imported if the reporting company is registered as a retail seller of aviation gasoline or is an airline and the fuel is delivered to the facility where the distributor is a fixed-based operator or fuels its aircraft.

The reporting company must receive Form FT-1013, *Exemption Certificate for Retail Sellers of Aviation Gasoline*, for sales to retail sellers of aviation gasoline.

A reporting company that is registered as a retail seller of aviation gasoline or is an airline must enter the number of gallons of aviation gasoline imported into the state and delivered to its facilities.

Part 6 – Sales of E-85 to filling stations

Enter the total gallons sold where it is delivered and placed in a storage tank of a filling station to be dispensed directly into a motor vehicle for use in operation of the motor vehicle.

Form PT-101.5, Sales in New York State with the Motor Fuel Tax Passed Through and Sales of LPG and CNG

Part 1 – Sales or use of motor fuel

Enter the total gallons sold by the reporting company on which the tax was passed through. All deliveries made to resellers must be listed on this schedule. However, multiple deliveries to a single location may be combined on a daily basis.

Direct shipments to service stations (owned by you or your customer) must be reported as a sale and reported on this schedule.

Part 2 – Sales or use of LPG (liquefied petroleum gas)

Enter the total gallons of liquefied petroleum gas such as propane, butane and ethane, sold or used as motor fuel.

Part 3 – Sales or use of CNG (compressed natural gas)

Enter the total gallons of compressed natural gas (CNG) sold or used as motor fuel.

CNG means fuel comprised primarily of methane, stored in either a gaseous or liquid state, suitable for use and consumption in the engine of a motor vehicle.

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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

Form PT-101.4, Aviation Gasoline Consumed in New York State by Aircraft of Distributors of Motor Fuel

A reporting company that is a distributor of motor fuel who operates aircraft fueled by aviation gasoline in New York State should file this schedule with Form PT-101. See the *Specific instructions* on Form PT-101.4, page 2.