



PT-103
(1/26)

Department of Taxation and Finance

Tax on Residual Petroleum Product Businesses

Tax Law – Article 13-A

Use this form to report transactions for monthly filing periods in 2026.

Legal name	Employer identification number (EIN)	Month	2026
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For assistance, see Form PT-103-I, *Instructions for Form PT-103*. Keep a copy of this completed form for your records.

Inventory		Gallons
1	Opening inventory (gallons available at the beginning of the month)	1
2	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1)	2
3	Receipts in New York State from sources located within this state (from Form PT-103.1, Part 2)	3
4	Other receipts (from Form PT-103.1, Part 3)	4
5	Inventory gain/loss and casualty losses (if a loss, enter in brackets and subtract when calculating line 6)	5
6	Gallons available for sale or use (add lines 1 through 5)	6
7	Closing inventory (gallons available at the end of the month)	7
8	Total gallons to be accounted for (subtract line 7 from line 6)	8

Exempt sales and uses

9	Sales to registered residual petroleum product businesses (from Form PT-103.1, Part 4)	9
10	Sales to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5)	10
11	Sales to exempt organizations (from Form PT-103.1, Part 6)	11
12	Transfers or sales out of New York State (from Form PT-103.2, Part 1)	12
13	Sales in New York State for immediate export (from Form PT-103.2, Part 2)	13
14	Sales or use for residential heating/cooling.....	14
15	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1)	15
16	Sales or use in manufacturing (from Form PT-103.3, Part 2)	16
17	Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses	17
18	Sales or use for farming (from Form PT-103.3, Part 3, line 1).....	18
19	Total exempt sales and uses (add lines 9 through 18)	19

Taxable gallons

	A Gallons	Petroleum business tax rate	B Tax
20 Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A)	20		

Taxable sales and uses

21	Sales or use for nonresidential heating/cooling.....	21	×	\$0.036	\$
22	Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale	22	×	\$0.131	\$
23	Taxable sales (add lines 21 and 22 in column A)	23			
24	Other taxable sales and uses of residual petroleum product (subtract line 23 from line 20 in column A; multiply by the tax rate and enter the result in column B)	24	×	\$0.067	\$
25	Tax due before adjustments (add lines 21, 22, and 24 in column B)	25			\$

Adjustments

26	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	26		\$
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Balance due/credit

27	Total tax/credit due (line 25 and add or subtract line 26 in column B)	27	\$
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Transfer the amount on line 27 to Form PT-100, *Petroleum Business Tax Return*, line 3.

Rate-per-gallon explanation chart

0.036 - includes the rate for the petroleum business tax at the nonresidential heating rate only
0.067 - includes the rate for the petroleum business tax at the commercial gallonage rate only
0.131 - includes the full rate for the petroleum business tax only

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