



PT-202 (5/26)

Department of Taxation and Finance

Tax on Kero-Jet Fuel (Quarterly Filer)

Tax Law - Article 13-A

Mark an X in the appropriate box to indicate the period covered by this report.

Mar 1 - May 31, 2026 Due: Jun 22, 2026

Jun 1 - Aug 31, 2026 Due: Sep 21, 2026

Sep 1 - Nov 30, 2026 Due: Dec 21, 2026

Dec 1, 2026 - Feb 28, 2027 Due: Mar 22, 2027

Legal name Employer Identification number (EIN)

Table with 17 rows and 2 columns. Row 1: Opening inventory. Row 2: Receipts in New York State from sources located outside this state. Row 3: Receipts in New York State from sources located within this state. Row 4: Other receipts. Row 5: Gallons available for sale or use. Row 6: Closing inventory. Row 7: Net gallons to be accounted for. Row 8: Sales to aviation fuel businesses. Row 9: Sales or transfers from New York State to locations outside this state. Row 10: This line is intentionally left blank. Row 11: Total deductions. Row 12: Taxable gallons before adjustments. Row 13: Other adjustments. Row 14: Total. Row 15: Kero-jet fuel consumed in this state in your aircraft on which the tax was not previously paid. Row 16: Total taxable gallons. Row 17: Kero-jet fuel component.

Transfer the amount on line 17 to Form PT-200, Quarterly Petroleum Business Tax Return, line 2. Attach this form to New York State Form PT-200, Quarterly Petroleum Business Tax Return.



Instructions

General information

Persons registered under Tax Law Article 12-A as **distributors of kero-jet fuel only** who are not required to file monthly tax returns must file this return. For those required to file monthly tax returns, use Form PT-100, *Petroleum Business Tax Return*.

If you are an exempt organization that has established its status as an exempt organization under Tax Law § 1116(a), and any 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 businesses (do not complete Form PT-202).

Kero-jet fuel is a diesel product consisting basically of highly refined kerosene that is used as fuel 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 quarter at storage facilities in New York State. This figure should be the same as reported on line 6 of Form PT-202 for the preceding quarter. 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 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 quarter 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, or sold 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 the 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 13 – Enter the net number of gallons of kero-jet fuel from your adjustments. Explain all adjustments in detail on line 13. Attach additional sheets, if necessary, to explain the adjustments. Examples of adjustments include the following:

- Number of gallons of kero-jet fuel lost due to evaporation, shrinkage, and handling at bulk storage facilities (other than retail service stations). Subtract this figure from line 12 when calculating 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 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 calculating line 14.
- Adjustments (in gallons) from prior periods. Subtract a credit or add a debit to line 12 when calculating 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-200, *Quarterly Petroleum Business Tax Return*, line 2.

