

Instructions

Who must file this form

Distributors of motor fuel who operate aircraft fueled by aviation gasoline in New York State must file this schedule with Form PT-101, *Tax on Motor Fuel*. This is a consumption tax form that is used to compute the amount of aviation gasoline deemed consumed in New York State. Distributors owe petroleum business tax on aviation gasoline consumed in New York State but purchased outside the state. Distributors may get a refund of the petroleum business tax on aviation gasoline purchased in New York State but used outside New York State.

Exempt aircraft operator – Mark an **X** in the box if you meet the exemption criteria. This exemption applies to periods beginning on or after June 1, 2005. For additional information, see TSB-M-05(2)M, *Petroleum Business Tax Exemption for Aircraft Operators Servicing Four or More Cities Within New York State*.

The exemption from the petroleum business tax applies to all kero-jet fuel and aviation gasoline consumed in all of your aircraft for any location in New York State (including locations not providing intrastate service). In addition, if the petroleum business tax was assumed by you, a credit or refund of the petroleum business tax is allowed.

If you do not provide regularly scheduled passenger service to four or more cities within New York State or do not have nonstop flights between any four of those cities, the exemption does not apply and the aviation gasoline consumed during takeoffs in New York State is subject to the petroleum business tax.

Note: The gallons of aviation gasoline used by an exempt aircraft operator are exempt from the petroleum business tax but are subject to the petroleum testing fee. To compute the petroleum testing fee, multiply the exempt gallons by the petroleum testing fee rate (\$0.0005) and enter the gallons and tax on line 28 of Form PT-101.

Specific instructions

Column A – Enter the type of aircraft for each aircraft that had a flight taking off from within New York State.

Column B – For each type of aircraft listed in column A, enter the number of flights taking off from within New York State.

Column C – For each type of aircraft listed in column A, enter the number of gallons of aviation gasoline per departure. The gallons-per-departure amount is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time.

Attach an additional sheet(s) to document your calculation for the gallons of aviation gasoline used per departure for each type of aircraft. This information should include the system-wide average taxi-out time (from the start of the engine at the loading gate to the release of the brake at takeoff, including waiting time), the fuel consumption per minute during taxi-out time, and the fuel consumed during the takeoff.

This information should be available from the aircraft manufacturer.

Column D – Multiply the number of flights in column B by the number of gallons in column C and enter the result.

Line 1 – Add the gallons in column D and enter the total. Enter **0** if you marked the box and you meet the exemption criteria for an exempt aircraft operator for the entire month. If you qualify for the exemption for only part of the month, you must include on this line the gallons consumed during the nonexempt part.

Line 2 – Enter the total number of **tax-paid** gallons of aviation gasoline purchased and consumed in your aircraft.

Line 3 – Subtract line 2 from line 1 and enter the result. Enter any negative gallons in brackets. Transfer and include the line 3 gallons in the amount on Form PT-101, line 28.
