

Instructions

Who must file this form

Use this form if you use kero-jet fuel to operate any aircraft that had a flight taking off from within 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 locations in New York State (including locations not providing intrastate service). In addition, if the petroleum business tax on kero-jet fuel was assumed by you, a credit or refund of the petroleum business tax is allowed.

Report only kero-jet fuel on this form. You may report aviation gasoline and obtain a refund of the petroleum business tax on Forms PT-351, *Aircraft Fuel Consumption Tax Return*, and PT-351.1, *Fuel Consumed in New York State by Aircraft*. If you are a distributor of motor fuel filing Form PT-101, *Tax on Motor Fuel*, you may report aviation gasoline and obtain a refund of the petroleum business tax on Form PT-101.4, *Aviation Gasoline Consumed in New York State by Aircraft of Distributors of Motor Fuel*.

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 kero-jet fuel consumed during takeoffs in New York State will be subject to the petroleum business tax.

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 kero-jet fuel per departure from the table below. The gallons per departure is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time.

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 period. If you qualify for the exemption for only part of the period, include on this line the gallons consumed during the nonexempt period.

Line 2 – Enter the total gallons of kero-jet fuel purchased that were included in the measure of the petroleum business tax (that is, total gallons on which the petroleum business tax has been paid).

Line 3 – Subtract line 2 from line 1 and enter the result. Enter any negative gallons in brackets. Transfer the total gallons on line 3 to line 15 of either Form PT-104 (for monthly filers) or Form PT-202 (for quarterly filers).

Send the information to:

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

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

For types of aircraft not listed in the table below, submit a separate schedule to the Tax Department for each type of aircraft, giving the following information:

1. Description of aircraft – Indicate the manufacturer, model number, and type (cargo or passenger). If the type is cargo, indicate the maximum carrying capacity; if passenger, indicate the seating capacity.
2. Construction – wide-body or narrow-body.
3. Number and type of engines (jet, propeller).
4. Systemwide 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).
5. Major airports of departure in New York State.
6. Taxi-out time for each airport listed in item 5.
7. Fuel consumption per minute during taxi-out time as defined in item 4.
8. Fuel consumed from the time the brake is released to the first four minutes of flight (for narrow-body jets) or to the first five minutes of flight (for wide-body jets or propeller aircraft).
9. Airports (cities) serviced by aircraft departing from New York State airports.

New York State fuel consumption per departure	
Aircraft type	Gallons per departure
BAC-11	169
F-28	182
L-1011	727
A-300	536
B-707	624
B-727	340
B-737	229
B-747	984
B-757	366
B-767	471
DC-8	476
DC-9	247
DC-10	698

Privacy notification

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

Need help?



Visit our website at **www.tax.ny.gov**
(for information, forms, and online services)



Miscellaneous Tax Information Center: (518) 457-5735
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082