



Fuel Consumed in New York State by Aircraft

Filing period: From

Month	Day	Year
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 To

Month	Day	Year
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(monthly or annual)

Read instructions on back carefully. Keep a copy of this completed form for your records.

Name	FEIN or SSN	Audit (for Tax Department use only)
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A separate Form PT-351.1 must be filed for each fuel type.

Type of fuel: Aviation gasoline Kero-jet fuel (nonairlines only)

Computation of fuel consumed in New York State by aircraft

Exempt aircraft operator — Mark an **X** in the box if you provide regularly scheduled passenger service to four or more cities within New York State and provide nonstop service between any four of those cities. This exemption applies to operations on or after June 1, 2005. Complete columns A through F and enter the exempt gallons in column G; see instructions.

A	B	C	D	E	F	G
Type of aircraft	Number of flights or legs of flights taking off from within New York State (for flights before November 1, 2004, see instructions)	Gallons of fuel per departure (see instructions)	Total gallons of fuel consumed during departures (column B x column C)	For flights before November 1, 2004, enter the total gallons of fuel consumed in flights or legs of flights entirely within New York State (for all other flights, see instructions)	Gallons of fuel consumed in New York State (column D + column E)	Exempt gallons included in column F for flights on or after June 1, 2005 (see instructions)

1 Total gallons (add the column F amounts)	1	
2 Exempt gallons (add the column G amounts).....	2	
3 Taxable gallons of fuel consumed in New York State (subtract line 2 from line 1)	3	

Transfer the taxable gallons on line 3 above to Form PT-351, Aircraft Fuel Consumption Tax Return, line 1.

Instructions

General information

Effective **November 1, 2004**, only **fuel burned during takeoffs** from New York State will be deemed to be consumed in New York State. For more information, see TSB-M-04(3)M, *Reduction of the Petroleum Business Tax for Aircraft Operators*.

Exempt aircraft operator — Effective June 1, 2005, if you provide regularly scheduled passenger service to four or more cities within New York State and provide nonstop service between any four of those cities, you will be exempt from the petroleum business tax on kero-jet fuel and aviation gasoline used in your aircraft. 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, in cases where the petroleum business tax on kero-jet fuel was assumed by you, a credit or refund of the petroleum business tax is allowed. 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*.

Mark an **X** in the box if you meet the exemption criteria, complete columns A through F and enter the exempt gallons in column G.

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 and aviation gasoline consumed during takeoffs in New York State is subject to the petroleum business tax.

Specific instructions

Enter the filing period, the legal name of the business, the federal employer identification number (FEIN), or, if not applicable, your social security number (SSN), and indicate the type of fuel used.

Column A — Enter the type of aircraft for each aircraft that had a flight or a leg of 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 or legs of flights taking

off from within New York State. For all flights before November 1, 2004, include only those flights taking off from within New York State and landing **outside** New York State. For all flights before November 1, 2004, taking off from New York State and landing **within** New York State, see column E.

Column C — For each type of aircraft listed in column A, enter the number of gallons of fuel 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 additional sheet(s) to document your calculation for the gallons of fuel used per departure for each type of aircraft. Such information should include the 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), the fuel consumption per minute during taxi-out time, and the fuel consumed during the takeoff.

The manufacturer of the aircraft may be able to provide you with the requested information.

Column E — For all flights before November 1, 2004, enter the gallons of fuel consumed on flights or legs of flights taking off from New York State and landing **within** New York State. All flights on or after November 1, 2004, must be reported in Column B.

Column G — If you meet the criteria for an exempt aircraft operator, enter the exempt gallons for flights on or after June 1, 2005.

Line 1 — Add the column F gallons and enter the total on line 1, column F.

Line 2 — Add the column G gallons and enter the total on line 2, column G.

Line 3 — Subtract line 2 from line 1 and enter the result.

Transfer the line 3 taxable gallons to Form PT-351, line 1.

Attach a copy of this completed form and related computations to Form PT-351, *Aircraft Fuel Consumption Tax Return*.