

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-83 (19)-I
Income Tax
December 7, 1983

**Tax on Petroleum Businesses
1983 Legislation**

Chapter 400 of the Laws of 1983 amended Article 22 to provide a new addition modification.

The gross receipts tax on petroleum businesses, imposed under Article 13-A of the New York State Tax Law, must be added back to arrive at New York adjusted gross income to the extent that it was deducted in arriving at federal adjusted gross income.

In the case of partners of a partnership in a petroleum business, they must add back their distributive share of the tax deducted by the partnership for its taxable year ending within the partner's taxable year. This is also true for beneficiaries of an estate or trust.

The above modification is effective for taxable years beginning on or after July 1, 1983 and for taxable years beginning prior to July 1, 1983 to the extent of that portion of such taxable year which includes the period beginning July 1, 1983.

For information on the gross receipts tax on petroleum business see TSB-M-83(22)C, dated August 5, 1983.