



**PT-351**  
(5/17)

Department of Taxation and Finance

# Aircraft Fuel Consumption Tax Return

Tax Law – Article 13-A

For office use only

For period:  
(monthly or annual)

From	Month	Day	Year	To	Month	Day	Year
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Carefully read the instructions on page 2 of this form. Keep a completed copy for your records.

Legal name		EIN or SSN	
DBA (if different from legal name)			
Street address (number and street)			
City		State	ZIP code
E-mail address		Business telephone number ( )	

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

**A separate Form PT-351 must be filed for each fuel type.**

Payment – Pay amount shown on line 8. Make check payable in U.S. funds to: <b>Commissioner of Taxation and Finance</b> Write your identification number, <b>PT-351</b> , and the period covered by the return on your check or money order.	Payment enclosed
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1 Total gallons of fuel consumed in New York State (see instructions) .....	1	
2 Total gallons of fuel purchased tax paid in New York State .....	2	
3 Taxable gallons (subtract line 2 from line 1; enter a negative amount with a minus sign (-); see instructions) .....	3	
4 Aggregate tax rate (see instructions) .....	4	
5 Tax refund/due (multiply line 3 by line 4)		
5a Refund .....	5a	
or		
5b Tax due .....	5b	
6 Penalty .....	6	
7 Interest .....	7	
8 Total amount due (add lines 5b, 6 and 7) .....	8	

**Certification.** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Date	Authorized signature	Official title
Date	Signature of individual or name of firm preparing the return (if other than taxpayer)	Preparer's address

Mail this return to: **NYS TAX DEPARTMENT  
PO BOX 15197  
ALBANY NY 12212-5197**

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*.

# Instructions

## Who must file

Any person, corporation or unincorporated business that imports fuel into New York State in the fuel tanks of its aircraft for consumption in the state must file this report and pay tax under Tax Law Article 13-A. Airlines may not use this form to report consumption of kero-jet fuel. Registered distributors of motor fuel, diesel motor fuel or kero-jet fuel only, should report consumption of fuel on their tax returns (*Form PT-101, PT-104 or PT-202*).

## When to file

This return may be filed annually or monthly. The annual period is from September 1 to August 31. Annual returns must be filed no later than September 20. Tax returns filed monthly are due no later than the 20th day of the month following the month covered by the return.

Returns filed after the due date are subject to penalty and interest charges.

Consumption tax returns will not be automatically sent to taxpayers. Returns can be requested by calling the telephone number listed in the *Need help?* section.

## Taxpayer information section

Enter the legal name of the business, the employer identification number (EIN) (if not applicable, your social security number (SSN)), the doing business as name (DBA) (if different from the legal name), the complete business address, the business e-mail address, and the business telephone number.

## Line instructions

**Line 1** – Enter the total number of gallons of fuel consumed in New York State, regardless of purchase site, from Form PT-351.1, *Fuel Consumed in New York State by Aircraft*, column F, total.

**Line 2** – Enter the total number of gallons of fuel purchased in New York State for use in aircraft for which you can substantiate that the petroleum business tax was included in the purchase price.

**Line 3** – Compute the total number of gallons of fuel subject to the consumption tax by subtracting line 2 from line 1, and enter the result.

If the result is a **negative figure**, precede it with a minus sign (-). This indicates that there are no gallons of fuel subject to the consumption tax for the period and that you may claim a refund of the petroleum business tax.

**Line 4** – Enter the appropriate aggregate tax rate for either kero-jet fuel or aviation gasoline for the filing period by referring to Publication 908, *Fuel Tax Rates*. Any **tax due** is computed at the rate in effect when the fuel was used. The aviation gasoline effective rate is the difference between the full aviation gasoline rate and the aviation gasoline credit/refund/reimbursement rate. This is the rate that a registered retail seller of aviation gasoline should pay. For **refunds**, use the rate of petroleum business tax that you were charged. If more than one rate is used, enter "per schedule" on line 4 and attach a schedule showing the computation of the line 5 amount.

**Line 5** – Multiply the number of gallons shown on line 3 by the tax rate on line 4 to compute the amount of refund or tax due.

**5a – Refund:** Enter the result on line 5a and skip lines 5b through 8. A request for refund must be filed within 3 years from the date of purchase.

A refund may **not** be used as a credit on subsequent returns.

**5b – Tax due:** Enter the result on line 5b and continue with line 6.

**Line 6 – Penalty:** A penalty is imposed at the rate of 10% of the tax due for the first month or part of a month and 1% of the tax due for each subsequent month or part of a month in which the tax remains unpaid, up to a maximum penalty of 30%.

If a return is not filed within 60 days of the due date, the penalty will be determined as indicated above but will not be less than \$100 or 100% of the tax due whichever is less. In addition, failure to file returns and pay any tax due may result in criminal penalties under Tax Law Article 37.

**Line 7** – Interest is computed at the rate set by the Commissioner of Taxation and Finance, and is compounded daily. Interest is computed from the date the tax was due until the date the tax is paid. Interest is a charge for the use of state funds and may not be waived.

**Note:** You may compute your penalty and interest by accessing our website, or you may call and we will compute the penalty and interest for you (see *Need help?*).

## Payment

**Line 8** – Attach your check or money order for the total amount due on line 8 payable in U.S. funds to: **Commissioner of Taxation and Finance**.

**Fee for payments returned by banks** – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

## Certification

The return must be signed and dated by the owner (if an individual), a partner (if a partnership), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

## Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features



### Telephone assistance

**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



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.



# Change in Mailing Address for Petroleum Business Tax Returns

The mailing address changed for all petroleum business tax returns. The mailing address is (see *Private delivery services* below):

**NYS TAX DEPARTMENT  
PO BOX 15197  
ALBANY NY 12212-5197**

**Note:** Forms mailed to old addresses may be delayed in processing.

### Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

If you are using a private delivery service, send to:

**NYS TAX DEPARTMENT  
RPC – MISC TAX  
90 COHOES AVE  
GREEN ISLAND NY 12183**

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Miscellaneous Tax Information Center:	518-457-5735
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service