

PBT Web File Manual Entry and Upload Transactions by Form Line

These images provide a guide to assist you in the transition from filing paper forms to Web Filing. The images show the paper forms you previously used to file your return. Each line is indicated as either a manual entry transaction or a transaction that must be included in your upload. For lines that refer you to a particular note, see the notes following the image of the paper form for more information. You will enter your manual entry transactions on various Web File screens as you progress through the Web File application **after** you complete your upload.

PT-101 Tax on Motor Fuel



PT-101

EXAMPLE

Department of Taxation and Finance
Tax on Motor Fuel
 (Includes Aviation Gasoline)
 Tax Law – Articles 12-A and 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions (Form PT-101-I) carefully. Keep a copy of this completed form for your records.

Inventory	A Gallons accountability	B Gallons for tax computation
1 Opening inventory (this figure cannot be a negative amount)	1 MANUAL ENTRY	
2 Receipts in New York State from sources located outside this state (from Form PT-101.1, Part 1)	2 UPLOAD	
3 Receipts in New York State from sources located within this state (from Form PT-101.1, Part 2)	3 UPLOAD	
4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing lines 5 and 8)	4 MANUAL ENTRY	
5 Gallons available for sale or use (add lines 1 through 4 in column A)	5	
6 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instructions)	6 MANUAL ENTRY	
7 Total gallons to be accounted for (subtract line 6 from line 5)	7	
8 Total gallons received during the month (add lines 2 through 4 in column B)	8	

Exempt sales and uses

9 Transfers or sales out of New York State (from Form PT-101.2, Part 1)	9 UPLOAD
10 Sales in New York State for immediate export (from Form PT-101.2, Part 2)	10 UPLOAD
11 Total exempt sales and uses (add lines 9 and 10)	11
12 Taxable gallons to be accounted for (subtract line 11 from line 8; enter here and on line 13, column A (on page 2))	12

(continued)

		A Gallons	Combined tax rate	B Tax
13 Taxable gallons to be accounted for (enter the number of gallons from line 12, column B)	13			

Partially taxable sales and uses

14 Sales to New York State, its municipalities or to the U.S. government (from Form PT-101.3, Part 1)	14	UPLOAD	x \$0.0005 = \$	
15 Exempt sales on Indian reservations (from Form PT-101.3, Part 2)	15	UPLOAD	x \$0.0005 = \$	
16 Sales to exempt diplomats and missions by credit card (from Form PT-101.3, Part 3)	16	UPLOAD	x \$0.0005 = \$	
17 Sales to exempt hospitals and other nontaxable distributions (from Form PT-101.3, Part 4, Section A and B)	17	UPLOAD	x \$0.1785 = \$	
18 Aviation gasoline use, storage, or sales to retail sellers of aviation gasoline (from Forms PT-101.3, Part 5, and PT-101.4, line 3) ..	18	SEE NOTE 1	x \$0.0715 = \$	
19 Sales of E85 to filling stations (from Form PT-101.3, Part 6)	19	UPLOAD	x \$0.0005 = \$	
20 Partially taxable sales and uses (add lines 14 through 19 in both columns)	20			\$

Fully taxable gallons

21 Fully taxable gallons (subtract line 20 from line 13 in column A)	21			
22 Gallons purchased with the taxes included (from Form PT-101.1) ...	22	UPLOAD		
23 Net taxable gallons (subtract line 22 from line 21 and multiply by the tax rate; enter the result in column B)	23		x \$0.2585 = \$	
24 Tax subtotal (add lines 20 and 23 in column B)	24			\$

Other taxes and adjustments

25 Sales or use of LPG (liquefied petroleum gas) (from Form PT-101.5, Part 2)	25	UPLOAD	x \$0.0805 = \$	
26 Sales or use of CNG (compressed natural gas) (from Form PT-101.5, Part 3)	26	UPLOAD	x \$0.0005 = \$	
27 Tax due before adjustments (add lines 24, 25, and 26 in column B)	27			\$
28 Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	28	MANUAL ENTRY		\$

Balance due/credit

29 Total tax/credit due (line 27 and add or subtract line 28 in column B)	29		\$	
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Transfer the amount on line 29 to Form PT-100, Petroleum Business Tax Return, line 1.

Note 1:

Aviation gasoline transactions are either uploaded or manually entered for Schedule PT-101.3, Part 5 **and** Schedule PT-101.4, depending on the specific sale or use.

PT-101.3, Part 5

Upload: You must upload all gallons sold to registered retail sellers of aviation gasoline for Schedule PT-101.3, Part 5.

Manual Entry: After you complete your upload and select Form PT-101 on the *Return Summary* page, you will later be required to complete the following screen to manually enter all gallons imported into New York State as a registered retail seller of aviation gasoline, and gallons imported into New York State for self-use as an airline. Transactions that you uploaded for Schedule PT-101.3, Part 5 will be pre-populated for you on this screen. (See *PT-101.3, Part 5 Web File screen example, below.*)

PT-101.3, Part 5 Web File screen example

The screenshot shows the Department of Taxation and Finance web interface. At the top, there is a teal header with 'Department of Taxation and Finance' on the left and 'Support | Contact us' on the right. Below the header is a navigation bar with 'Home', 'Help', and 'Save & Exit'. The main content area is titled 'Petroleum Business Tax Web File' and features a progress bar with four steps: 'Questionnaire', 'Upload' (highlighted in teal), 'Tax due & payments', and 'Review & verify'. Below the progress bar, the taxpayer information is displayed: 'Taxpayer ID: TF-0004444' and 'Taxpayer name: ABC Corporation'. The section is titled 'Schedule Summary - Nontaxable Sales of Motor Fuel (PT-101.3)'. Instructions state: 'Review and complete the following information, then select **Calculate**. When complete, select **Continue**. To return to the list of schedules, select **Schedules**. To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page. For more information, see [Web Filing Schedule PT-101.3](#).' There are two links: 'Select to learn more about a particular field' and 'Page error message'. The main form area is titled 'Aviation gasoline used, stored, or sold to retail sellers of aviation gasoline'. It contains the following fields and values: 'Gallons sold to registered retail sellers of aviation gasoline: 25,000' (with a red note 'FROM UPLOAD FOR SCHEDULE PT-101.3, Part 5'); 'Gallons imported into NYS as a registered retail seller of aviation gasoline: [input field] (with a green checkmark and red text 'MANUAL ENTRY)'; 'Gallons imported into NYS for self-use as an airline: [input field] (with a green checkmark and red text 'MANUAL ENTRY)'; and 'Total gallons: 25,000'. A 'Calculate' button is located below the form. At the bottom of the page, there are three buttons: 'Back', 'Schedules', and 'Continue'.

PT-101.4

Upload: You must upload all gallons consumed in New York State in your aircraft for Schedule PT-101.4.

Manual Entry: After you complete your upload and select Form PT-101 on the *Return Summary* page, you will later be required to complete the following screen to manually enter all gallons consumed that were purchased with petroleum business tax included, and those gallons consumed as an exempt aircraft operator. Transactions that you uploaded for Schedule PT-101.4 will be pre-populated for you on this screen. (See *PT-101.4 Web File screen example, below.*)

Petroleum Business Tax Web File

[Questionnaire](#) **Upload** [Tax due & payments](#) [Review & verify](#)

Taxpayer ID: **TF-0004444** Taxpayer name: **ABC Corporation**

Schedule Summary - Aviation Gasoline Consumed by Aircraft of Distributors of Motor Fuel (PT-101.4)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.

To return to the list of schedules, select **Schedules**.

To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.

For more information, see [Web Filing Schedule PT-101.4](#).

* Required fields ✔ Select to learn more about a particular field

Exempt aircraft operator

Are you an exempt aircraft operator? * Yes No

Computation

Total gallons consumed in New York State:	18,000	FROM UPLOAD FOR SCHEDULE PT-101.4
Total gallons consumed that were purchased with petroleum business tax included:	<input type="text"/>	MANUAL ENTRY
Net taxable gallons:	18,000	
Gallons consumed in New York State as an exempt aircraft operator:	<input type="text"/>	MANUAL ENTRY
Total taxable gallons:	18,000	

PT-102 Tax on Diesel Motor Fuel



PT-102

EXAMPLE

Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law – Articles 12-A and 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.
Be sure to complete page 2 of this form.

Inventory	Gallons
1 Opening inventory (this figure cannot be a negative amount)	1 MANUAL ENTRY
2 Receipts in New York State from sources located outside this state (from Form PT-102.1, Part 1)	2 UPLOAD
3 Receipts in New York State from sources located within this state (from Form PT-102.1, Part 2)	3 UPLOAD
4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5)	4 MANUAL ENTRY
5 Gallons available for sale or use (add lines 1 through 4)	5
6 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instr.)	6 MANUAL ENTRY
7 Total gallons to be accounted for (subtract line 6 from line 5)	7

Exempt sales and uses

8 Sales or use of non-highway diesel motor fuel for residential heating / cooling	8 MANUAL ENTRY
9 This line intentionally left blank	9
10 Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10 UPLOAD
11 Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling (from Form PT-102.2, Part 2)	11 UPLOAD
12 Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12 UPLOAD
13 Sales of kero-jet fuel to airlines and self-use by airlines in aircraft (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	13 MANUAL ENTRY
14 Sales of water-white kerosene to consumers or filling stations	14 MANUAL ENTRY
15 Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14); for example, nonresidential heating or manufacturing	15 MANUAL ENTRY
16 Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16 UPLOAD
17 This line intentionally left blank	17
18 This line intentionally left blank	18
19 Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19 SEE NOTE 2
20 Sales in New York State for immediate export (from Form PT-102.3, Part 2)	20 UPLOAD
21 Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21 UPLOAD
22 Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22 UPLOAD
23 Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103)	23 MANUAL ENTRY
24 Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	24
25 Taxable gallons to be accounted for (subtract line 24 from line 7)	25

Special tax rates

	A Gallons	Combined tax rate	B Tax
26 Sales or use of non-highway B20 for nonresidential heating / cooling	26 MANUAL ENTRY	x \$.041 = \$	
27 Sales or use of non-highway diesel motor fuel for nonresidential heating / cooling not including B20 and kerosene	27 MANUAL ENTRY	x \$.052 = \$	
28 This line intentionally left blank	28		
29 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale	29 MANUAL ENTRY	x \$.168 = \$	

(continued)

	A Gallons	Combined tax rate	B Tax
30 Sales or use of non-highway B20 that is commercial gallonage (see instructions)	30	SEE NOTE 3	x \$.077 = \$
31 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) ...	31	SEE NOTE 3	x \$.097 = \$
32 Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32	MANUAL ENTRY	x \$.08 = \$
33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)	33	MANUAL ENTRY	x \$.08 = \$
34 Sales of non-highway diesel motor fuel for commercial vessels	34	MANUAL ENTRY	x \$.168 = \$
35 Sales of non-highway diesel motor fuel for use in recreational motor boats	35	MANUAL ENTRY	x \$.248 = \$
36 Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)	36	SEE NOTE 4	x \$.076 = \$
37 Sales or use of railroad diesel, not including non-highway B20 (from Form PT-102.4, Part 3, line 3)	37	SEE NOTE 4	x \$.094 = \$
38 Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4)	38	UPLOAD	x \$.1924 = \$
39 Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B)	39		\$

Fully taxable sales and uses

40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax)	40		x \$.2405 = \$
41 Gallons of undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred	41	MANUAL ENTRY	x \$.08 = \$
42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	42	MANUAL ENTRY	x \$.1924 = \$
43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42)	43	MANUAL ENTRY	x \$.2405 = \$
44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44		\$
45 Net taxable gallons (subtract line 44 from line 40, columns A and B) ...	45		\$
46 Tax due before adjustments (add lines 39 and 45, column B)	46		\$

Adjustments

47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: _____	47	MANUAL ENTRY	\$
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Balance due/credit

48 Total tax/credit due (line 46 and add or subtract line 47 in column B) ...	48		\$
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Transfer the amount on line 48 to Form PT-100, Petroleum Business Tax Return, line 2.

Note 2:

Transfers or sales out of New York State are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload all gallons transferred or sold out of New York State for Schedule PT-102.3, Part 1 **except:**

- gallons sold to governmental entities, and
- gallons sold to consumers for heating, production, or farming purposes.

Manual Entry: After you complete your upload and select Form PT-102 on the *Return Summary* page, you will later be required to complete the following screen to manually enter gallons sold to governmental entities and gallons sold to consumers for heating, production or farming purposes. Transactions that you uploaded for Schedule PT-102.3, Part 1 will be pre-populated for you on this screen. (See *PT-102.3 Web File screen example, below.*)

PT-102.3 Web File screen example

Department of Taxation and Finance Support | Contact us

Home Help Save & Exit

Petroleum Business Tax Web File

Questionnaire **Upload** Tax due & payments Review & verify

Taxpayer ID: **TF-000444** Taxpayer name: **ABC Corporation**

Schedule Summary - Diesel Motor Fuel Transfers and Sales out of New York State (PT-102.3)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to the list of schedules, select **Schedules**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-102.3](#).

Select to learn more about a particular field

Page error message.

Transfers and sales out of New York State

Gallons transferred or sold out of New York State:	60,000 FROM UPLOAD FOR SCHEDULE PT-102.3, PART 1
Gallons sold to governmental entities:	<input type="text"/> <input checked="" type="checkbox"/> MANUAL ENTRY
Gallons sold to consumers for heating, production, or for farming purposes:	<input type="text"/> <input checked="" type="checkbox"/> MANUAL ENTRY
Total gallons transferred or sold outside of New York State:	60,000

Note 3:

Sales or use of non-highway diesel motor fuel for farming are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload all gallons of non-highway diesel motor fuel sold or used for farming for Schedule PT-102.2, Part 5.

Manual Entry: After you complete your upload and select Form PT-102, you will be required to complete the following screen to manually enter gallons of B20 that were included in the total other gallons you uploaded. Transactions that you uploaded for Schedule PT-102.2, Part 5 will be pre-populated for you on this screen. (See *PT-102.2 Web File screen example, below.*)

PT-102.2 Web File screen example

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Petroleum Business Tax Web File

Questionnaire **Upload** Tax due & payments Review & verify

Taxpayer ID: TF-0004444 Taxpayer name: ABC Corporation

Schedule Summary - Diesel Motor Fuel Nontaxable Sales (PT-102.2)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to the list of schedules, select **Schedules**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-102.2](#).

Select to learn more about a particular field

Page error message.

Sales or use of non-highway diesel motor fuel for farming

Total gallons used directly and exclusively in the production phase:	25,000	FROM UPLOAD FOR SCHEDULE PT-102.2, PART 5
Total other gallons:	30,000	FROM UPLOAD FOR SCHEDULE PT-102.2, PART 5
Gallons of B20 included in total other gallons:	<input type="text"/>	MANUAL ENTRY
Total other gallons not including B20:	55,000	

Calculate

Note 4:

Sales or use of railroad diesel are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload the total gallons sold or used as railroad diesel for Schedule PT-102.4, Part 3.

Manual Entry: After you complete your upload and select Form PT-102 on the *Return Summary* page, you will later be required to complete the following screen to manually enter gallons of non-highway B20 sold or used as railroad diesel, that were included in the gallons you uploaded. Transactions that you uploaded for Schedule PT-102.4, Part 3 will be pre-populated for you on this screen. (See *PT-102.4 Web File screen example, below.*)

Petroleum Business Tax Web File

[Questionnaire](#) **Upload** [Tax due & payments](#) [Review & verify](#)

Taxpayer ID: **TF-0004444** Taxpayer name: **ABC Corporation**

Schedule Summary - Diesel Motor Fuel Taxable Sales or Use, Sales to Manufacturers for Use in Manufacturing, and Sales to Railroads for Use as Railroad Diesel (PT-102.4)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to the list of schedules, select **Schedules**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-102.4](#).

[Select to learn more about a particular field](#)

[Page error message.](#)

Sales or use as railroad diesel	
Total gallons sold or used as railroad diesel:	20,000 FROM UPLOAD FOR SCHEDULE PT-102.4 PART 3
Gallons of non-highway B20 sold or used as railroad diesel:	<input type="text"/> MANUAL ENTRY
Other gallons sold or used as railroad diesel not including B20:	20,000
<input type="button" value="Calculate"/>	

PT-103 Tax on Residual Petroleum Product Businesses



PT-103

EXAMPLE

Department of Taxation and Finance

Tax on Residual Petroleum Product Businesses

Tax Law – Article 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.

		Gallons
1	Opening inventory (gallons available at the beginning of the month).....	1 MANUAL ENTRY
2	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1).....	2 UPLOAD
3	Receipts in New York State from sources located within this state (from Form PT-103.1, Part 2).....	3 UPLOAD
4	Other receipts (from Form PT-103.1, Part 3).....	4 UPLOAD
5	Inventory gain/loss and casualty losses (if a loss, enter in brackets and subtract when computing line 6).....	5 MANUAL ENTRY
6	Gallons available for sale or use (add lines 1 through 5).....	6
7	Closing inventory (gallons available at the end of the month).....	7 MANUAL ENTRY
8	Total gallons to be accounted for (subtract line 7 from line 6).....	8

		A Gallons	Petroleum business tax rate	B Tax
9	Sales to registered residual petroleum product businesses (from Form PT-103.1, Part 4).....	9		UPLOAD
10	Sales to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5).....	10		UPLOAD
11	Sales to exempt organizations (from Form PT-103.1, Part 6).....	11		UPLOAD
12	Transfers or sales out of New York State (from Form PT-103.2, Part 1).....	12		UPLOAD
13	Sales in New York State for immediate export (from Form PT-103.2, Part 2).....	13		UPLOAD
14	Sales or use for residential heating/cooling.....	14		MANUAL ENTRY
15	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1).....	15		UPLOAD
16	Sales or use in manufacturing (from Form PT-103.3, Part 2).....	16		UPLOAD
17	Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses.....	17		MANUAL ENTRY
18	Sales or use for farming (from Form PT-103.3, Part 3, line 1).....	18		
19	Total exempt sales and uses (add lines 9 through 18).....	19		

		A Gallons	Petroleum business tax rate	B Tax
20	Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A).....	20		

		A Gallons	Petroleum business tax rate	B Tax
21	Sales or use for nonresidential heating/cooling.....	21 MANUAL ENTRY	× \$.040	\$
22	Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale.....	22 MANUAL ENTRY	× \$.145	\$
23	Taxable sales (add lines 21 and 22 in column A).....	23		
24	Other taxable sales and uses of residual petroleum product (subtract line 23 from line 20 in column A; multiply by the tax rate and enter the result in column B).....	24	× \$.074	\$
25	Tax due before adjustments (add lines 21, 22, and 24 in column B).....	25		\$

		A Gallons	Petroleum business tax rate	B Tax
26	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:.....	26 MANUAL ENTRY		\$

27	Total tax/credit due (line 25 and add or subtract line 26 in column B).....	27	\$	
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Transfer the amount on line 27 to Form PT-100, Petroleum Business Tax Return, line 3.

PT-104 Tax on Kero-Jet Fuel



PT-104

EXAMPLE

Department of Taxation and Finance

Tax on Kero-Jet Fuel

Tax Law – Article 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions on page 2 carefully. Keep a copy of this completed form for your records.

		Kero-jet fuel held in inventory
1	Opening inventory <i>(this figure cannot be a negative amount)</i>	1 MANUAL ENTRY
2	Receipts in New York State from sources located outside this state	2 MANUAL ENTRY
3	Receipts in New York State from sources located within this state	3 MANUAL ENTRY
4	Other receipts	4 MANUAL ENTRY
5	Gallons available for sale or use <i>(add lines 1 through 4)</i>	5
6	Closing inventory <i>(gallons available at the end of the month) (this figure cannot be a negative amount; see instructions)</i>	6 MANUAL ENTRY
7	Net gallons to be accounted for <i>(subtract line 6 from line 5)</i>	7
8	Sales to aviation fuel businesses, to persons registered under Article 12-A, to New York State, its municipalities, to the U.S. government, or fuel consumed by you in your aircraft <i>(see instructions)</i>	8 MANUAL ENTRY
9	Transfers or sales out of New York State	9 MANUAL ENTRY
10	Sales in New York State for immediate export	10 MANUAL ENTRY
11	Total deductions <i>(add lines 8, 9, and 10)</i>	11
12	Taxable gallons before adjustments <i>(subtract line 11 from line 7)</i>	12
13	Other adjustments <i>(see instructions; enter any deduction in brackets) Explain:</i> _____ _____	13 MANUAL ENTRY
14	Total <i>(line 12 and add or subtract line 13)</i>	14
15	Kero-jet fuel consumed in NYS in your aircraft on which the tax was not previously paid <i>(from Form PT-104.1/202.1)</i>	15 SEE NOTE 5
16	Total taxable gallons <i>(line 14 and add or subtract line 15)</i>	16
17	Kero-jet fuel component <i>(multiply line 16 by \$0.071)</i>	17

Transfer the amount on line 17 to Form PT-100, Petroleum Business Tax Return, line 4.

Note 5:

Upload: You must upload all gallons consumed in New York State in your aircraft for Schedule PT-104.1.

Manual Entry: After you complete your upload and select Form PT-104 on the *Return Summary* page, you will later be required to complete the following screen to manually enter all gallons consumed that were purchased with petroleum business tax included, and those gallons consumed as an exempt aircraft operator. Transactions that you uploaded for Schedule PT-104.1 will be pre-populated for you on this screen. (See *PT-104.1 Web File screen example, below.*)

PT-104.1 Web File screen example

Department of Taxation and Finance Support | Contact us

Home Help | Save & Exit

Petroleum Business Tax Web File

Questionnaire **Upload** Tax due & payments Review & verify

Taxpayer ID: TF-0004444 Taxpayer name: ABC Corporation

Schedule Summary - Kero-Jet Fuel Consumed in New York State by Aircraft (PT-104.1/PT-202.1)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-104.1/PT-202.1](#).

* Required fields ✔ Select to learn more about a particular field

✘ Page error message.

Exempt aircraft operator

Are you an exempt aircraft operator? * Yes No

Computation

Total gallons consumed in New York State:	35,000	FROM UPLOAD FOR SCHEDULE PT-104.1
Total gallons purchased with petroleum business tax included:	<input type="text"/>	MANUAL ENTRY
Net taxable gallons:	35,000	
Gallons consumed in New York State as an exempt aircraft operator:	<input type="text"/>	MANUAL ENTRY
Total taxable gallons:	35,000	

Calculate

PT-105 Credit/Reimbursement for Registered Electric Corporations



PT-105

EXAMPLE

Department of Taxation and Finance

Credit/Reimbursement for Registered Electric Corporations

Rate-Regulated by the Department of Public Services
Tax Law – Article 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions below carefully. Keep a copy of this completed form for your records.

Gallage used to produce electricity

1	Gallons of non-highway diesel motor fuel <input style="border: 1px solid black; color: red; font-weight: bold; font-size: small; padding: 2px 5px;" type="text" value="MANUAL ENTRY"/> x \$0.0653	1	
2	Gallons of residual petroleum product <input style="border: 1px solid black; color: red; font-weight: bold; font-size: small; padding: 2px 5px;" type="text" value="MANUAL ENTRY"/> x \$0.0649	2	
3	Total credit (reimbursement) this month (add lines 1 and 2)	3	

Transfer the amount on line 3 to Form PT-100, *Petroleum Business Tax Return*, line 5, as a credit.

FOR WEB FILE INSTRUCTIONAL PURPOSES ONLY

PT-106 Retailers of Non-Highway Diesel Motor Fuel Only



PT-106

EXAMPLE

Department of Taxation and Finance
Retailers of Non-Highway Diesel Motor Fuel Only
 Tax Law – Articles 12-A and 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions (Form PT-106-I) carefully. Keep a copy of this completed form for your records.

Inventory	Gallons
1 Opening inventory (this figure cannot be a negative amount)	1 MANUAL ENTRY
2 Receipts of non-highway diesel motor fuel in New York State (NYS) from sources located outside this state (from Form PT-106.1/201.1, Part 1)	2 UPLOAD
3 Receipts of non-highway diesel motor fuel in NYS from sources located within this state (from Form PT-106.1/201.1, Part 2)	3 UPLOAD
4 Other receipts	4 MANUAL ENTRY
5 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 6)	5 MANUAL ENTRY
6 Gallons of non-highway diesel motor fuel available for sale or use (add lines 1 through 5)	6
7 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount; see instructions)	7 MANUAL ENTRY
8 Total gallons of non-highway diesel motor fuel to be accounted for (subtract line 7 from line 6)	8

Exempt sales and uses

9 Sales or use of non-highway diesel motor fuel for farming (see instructions)	9 MANUAL ENTRY
10 Sales of non-highway diesel motor fuel to exempt organizations, not including sales for residential heating/cooling (from Form PT-106.1/201.1, Part 3)	10 UPLOAD
11 Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-106.1/201.1, Part 4)	11 UPLOAD
12 Sales of non-highway diesel motor fuel to NYS, its municipalities or to the U.S. government (from Form PT-106.1/201.1, Part 5)	12 UPLOAD
13 Sales or use of non-highway diesel motor fuel for residential heating/cooling (see instructions)	13 MANUAL ENTRY
14 Transfers or sales of non-highway diesel motor fuel out of NYS	14 MANUAL ENTRY
15 Sales of non-highway diesel motor fuel to rate-regulated electric corporations (with a direct pay permit) for use in generating electricity for sale	15 MANUAL ENTRY
16 Sales of kerosene that is non-highway diesel motor fuel (not included on lines 9 through 15) for nonresidential heating or production for sale	16 MANUAL ENTRY

Taxable sales and uses

Taxable sales and uses	A Gallons	Combined tax rate	B Tax
17 Sales or use of non-highway B20 for nonresidential heating/cooling	17 MANUAL ENTRY	X \$.041	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene	18 MANUAL ENTRY	X \$.052	\$
19 Sales of non-highway diesel motor fuel to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale, not including kerosene	19 MANUAL ENTRY	X \$.168	\$
20 Sales or use of non-highway B20 that is commercial gallonage (see instructions)	20 SEE NOTE 6	X \$.077	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)	21 SEE NOTE 6	X \$.097	\$

Taxable sales and uses (continued)

22	Sales or use of non-highway B20 as railroad diesel (from Form PT-106.1/201.1, Part 6, line 2)	22	SEE NOTE 7	X	\$.075	\$	
23	Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3)	23	SEE NOTE 7	X	\$.094	\$	
24	Sales of non-highway diesel motor fuel for commercial vessels	24	MANUAL ENTRY	X	\$.168	\$	
25	Sales of non-highway diesel motor fuel for use in recreational motor boats	25	MANUAL ENTRY	X	\$.248	\$	
26	Tax due before adjustments (add lines 17 through 25 in column B)	26				\$	

Adjustments

27	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	27	MANUAL ENTRY			\$	
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Balance due/credit

28	Total tax/credit due (line 26 and add or subtract line 27 in column B)	28				\$	
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Transfer the amount on line 28 to Form PT-100, Petroleum Business Tax Return, line 6.

Note 6:

Sales or use of non-highway diesel motor fuel for farming are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload all gallons of non-highway diesel motor fuel sold or used for farming for Schedule PT-106.1, Part 7.

Manual Entry: After you complete your upload and select Form PT-106 on the *Return Summary* page, you will later be required to complete the following screen to manually enter gallons of B20 that were included in the total other gallons you uploaded. Transactions that you uploaded for Schedule PT-106.1, Part 7 will be pre-populated for you on this screen. (See *PT-106.1, Part 7 Web File screen example, below.*)

PT-106.1, Part 7 Web File screen example

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Petroleum Business Tax Web File

Questionnaire **Upload** Tax due & payments Review & verify

Taxpayer ID: **TF-0004444** Taxpayer name: **ABC Corporation**

Schedule Summary - Retailers of Non-Highway Diesel Motor Fuel Only - Receipts and Sales (PT-106.1 Part 7)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to schedule, select **Schedule**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-106.1/PT-201.1, Part 7](#).

Select to learn more about a particular field

Page error message.

Sales or use for farming	
Gallons used directly and exclusively in the production phase:	8,000 FROM UPLOAD FOR SCHEDULE PT-106.1 PART 7
Total other gallons:	15,000 FROM UPLOAD FOR SCHEDULE PT-106.1 PART 7
Gallons of non-highway B20 included in total other gallons:	<input type="text"/> MANUAL ENTRY
Total other gallons not including B20:	23,000

Calculate

Back Schedule Continue

Note 7:

Sales or use of railroad diesel are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload the total gallons sold or used as railroad diesel for Schedule PT-106.1, Part 6.

Manual Entry: After you complete your upload and select Form PT-106 on the *Return Summary* page, you will later be required to complete the following screen to manually enter gallons of non-highway B20 sold or used as railroad diesel, that were included in the gallons you uploaded. Transactions that you uploaded for Schedule PT-106.1, Part 6 will be pre-populated for you on this screen. (See *PT-106.1, Part 6 Web File screen example, below.*)

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Petroleum Business Tax Web File

QuestionnaireUploadTax due & paymentsReview & verify

Taxpayer ID: **TF-0004444** Taxpayer name: **ABC Corporation**

Schedule Summary - Retailers of Non-Highway Diesel Motor Fuel Only - Receipts and Sales (PT-106.1 Part 6)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to the schedule, select **Schedule**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-106.1/PT-201.1 Part 6](#).

Select to learn more about a particular field

Page error message.

Sales of railroad diesel

Total gallons sold as railroad diesel:	15,000	FROM UPLOAD FOR SCHEDULE PT-106.1 PART 6
Gallons of non-highway B20 sold as railroad diesel:	<input type="text"/>	MANUAL ENTRY
Other gallons sold as railroad diesel not including B20:	15,000	

Calculate

Back Schedule Continue

PT-201 Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer)



PT-201

EXAMPLE

Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer)

Tax Law – Articles 12-A and 13-A

Legal name	Federal employer identification number (EIN)
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Read instructions (Form PT-201-I) carefully. Keep a copy of this completed form for your records.

Inventory	Gallons
1 Opening inventory (this figure cannot be a negative amount)	1 MANUAL ENTRY
2 Receipts of non-highway diesel motor fuel in New York State (NYS) from sources located outside this state (from Form PT-106.1/201.1, Part 1)	2 UPLOAD
3 Receipts of non-highway diesel motor fuel in NYS from sources located within this state (from Form PT-106.1/201.1, Part 2)	3 UPLOAD
4 Other receipts.....	4 MANUAL ENTRY
5 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 6)	5 MANUAL ENTRY
6 Gallons of non-highway diesel motor fuel available for sale or use (add lines 1 through 5)	6
7 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount; see instructions)	7 MANUAL ENTRY
8 Total gallons of non-highway diesel motor fuel to be accounted for (subtract line 7 from line 6)	8

Exempt sales and uses	
9 Sales or use of non-highway diesel motor fuel for farming (see instructions)	9 MANUAL ENTRY
10 Sales of non-highway diesel motor fuel to exempt organizations, not including sales for residential heating/cooling (from Form PT-106.1/201.1, Part 3)	10 UPLOAD
11 Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-106.1/201.1, Part 4)	11 UPLOAD
12 Sales of non-highway diesel motor fuel to NYS, its municipalities or to the U.S. government (from Form PT-106.1/201.1, Part 5).....	12 UPLOAD
13 Sales or use of non-highway diesel motor fuel for residential heating/cooling (see instructions)	13 MANUAL ENTRY
14 Transfers or sales of non-highway diesel motor fuel out of NYS	14 MANUAL ENTRY
15 Sales of non-highway diesel motor fuel to rate-regulated electric corporations (with a direct pay permit) for use in generating electricity for sale	15 MANUAL ENTRY
16 Sales of kerosene that is non-highway diesel motor fuel (not included on lines 9 through 15) for nonresidential heating or production for sale.....	16 MANUAL ENTRY

Taxable sales and uses	A Gallons	Combined tax rate	B Tax
17 Sales or use of non-highway B20 for nonresidential heating/cooling	17 MANUAL ENTRY	X \$.041	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene.....	18 MANUAL ENTRY	X \$.052	\$
19 Sales of non-highway diesel motor fuel to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale, not including kerosene.....	19 MANUAL ENTRY	X \$.188	\$
20 Sales or use of non-highway B20 that is commercial gallonage (see instructions)	20 SEE NOTE 8	X \$.077	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)	21 SEE NOTE 8	X \$.097	\$

(continued)

Taxable sales and uses (continued)		A Gallons	Combined tax rate	B Tax
22	Sales or use of non-highway B20 as railroad diesel (from Form PT-106.1/201.1, Part 6, line 2)	22 SEE NOTE 9	X \$.075	\$
23	Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3)	23 SEE NOTE 9	X \$.094	\$
24	Sales of non-highway diesel motor fuel for commercial vessels	24 MANUAL ENTRY	X \$.168	\$
25	Sales of non-highway diesel motor fuel for use in recreational motor boats	25 MANUAL ENTRY	X \$.248	\$
26	Tax due before adjustments (add lines 17 through 25 in column B)	26		\$

Adjustments

27	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	27		\$
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Balance due/credit

28	Total tax/credit due (line 26 and add or subtract line 27 in column B)	28	\$	
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Transfer the amount on line 28 to Form PT-200, Quarterly Petroleum Business Tax Return, line 1.

Note 8:

Sales or use of non-highway diesel motor fuel for farming are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload all gallons of non-highway diesel motor fuel sold or used for farming for Schedule PT-201.1, Part 7.

Manual Entry: After you complete your upload and select Form PT-201 on the *Return Summary* page, you will later be required to complete the following screen to manually enter gallons of B20 that were included in the total other gallons you uploaded. Transactions that you uploaded for Schedule PT-201.1, Part 7 will be pre-populated for you on this screen. (See *PT-201.1, Part 7 Web File screen example, below.*)

PT-201.1, Part 7 Web File screen example

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Petroleum Business Tax Web File

Questionnaire **Upload** Tax due & payments Review & verify

Taxpayer ID: TF-0004444 Taxpayer name: ABC Corporation

Schedule Summary - Retailers of Non-Highway Diesel Motor Fuel Only - Receipts and Sales (PT-201.1 Part 7)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to schedule, select **Schedule**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-106.1/PT-201.1 Part 7](#).

Select to learn more about a particular field

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Sales or use for farming

Gallons used directly and exclusively in the production phase:	6,000	FROM UPLOAD FOR SCHEDULE PT-201.1 PART 7
Total other gallons:	12,000	FROM UPLOAD FOR SCHEDULE PT-201.1 PART 7
Gallons of non-highway B20 included in total other gallons:	<input type="text"/>	MANUAL ENTRY
Total other gallons not including B20:	18,000	

Calculate

Note 9:

Sales or use of railroad diesel are either uploaded or manually entered, depending on the specific transfer or sale.

Upload: You must upload the total gallons sold or used as railroad diesel for Schedule PT-201.1 Part 6.

Manual Entry: After you complete your upload and select Form PT-201 on the *Return Summary* page, you will later be required to complete the following screen to manually enter gallons of non-highway B20 sold or used as railroad diesel, that were included in the gallons you uploaded. Transactions that you uploaded for Schedule PT-201.1, Part 6 will be pre-populated for you on this screen. (See *PT-201.1, Part 6 Web File screen example, below.*)

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Petroleum Business Tax Web File

[Questionnaire](#) **Upload** [Tax due & payments](#) [Review & verify](#)

Taxpayer ID: **TF-0004444** Taxpayer name: **ABC Corporation**

Schedule Summary - Retailers of Non-Highway Diesel Motor Fuel Only - Receipts and Sales (PT-201.1 Part 6)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To return to the schedule, select **Schedule**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-106.1/PT-201.1 Part 6](#).

Select to learn more about a particular field

 **Page error message.**

Sales of railroad diesel

Total gallons sold as railroad diesel:	20,000	FROM UPLOAD FOR SCHEDULE PT-201.1 PART 6
Gallons of non-highway B20 sold as railroad diesel:	<input type="text"/>	✔ MANUAL ENTRY
Other gallons sold as railroad diesel not including B20:	20,000	

PT-202 Tax on Kero-Jet Fuel (Quarterly Filer)



PT-202

EXAMPLE

Department of Taxation and Finance

Tax on Kero-Jet Fuel (Quarterly Filer)

Tax Law – Article 13-A

Legal name	Federal Employer Identification number (EIN)
------------	--

Read instructions on page 2 carefully. Keep a copy of this completed form for your records.		Kero-jet fuel held in inventory
1 Opening inventory (this figure cannot be a negative amount)	1	MANUAL ENTRY
2 Receipts in New York State from sources located outside this state	2	MANUAL ENTRY
3 Receipts in New York State from sources located within this state	3	MANUAL ENTRY
4 Other receipts	4	MANUAL ENTRY
5 Gallons available for sale or use (add lines 1 through 4)	5	
6 Closing inventory (gallons available at the end of the quarter) (this figure cannot be a negative amount - see instructions)	6	MANUAL ENTRY
7 Net gallons to be accounted for (subtract line 6 from line 5)	7	
8 Sales to aviation fuel businesses, to persons registered under Article 12-A, to New York State, its municipalities, to the U.S. government, or fuel consumed by you in your aircraft	8	MANUAL ENTRY
9 Sales or transfers from New York State to locations outside this state	9	MANUAL ENTRY
10 This line is intentionally left blank	10	
11 Total deductions (add lines 8 and 9)	11	
12 Taxable gallons before adjustments (subtract line 11 from line 7)	12	
13 Other adjustments (see instructions; enter any deduction in brackets). Explain: _____	13	MANUAL ENTRY
14 Total (line 12 and add or subtract line 13)	14	
15 Kero-jet fuel consumed in this state in your aircraft on which the tax was not previously paid (from Form PT-104.1/202.1)	15	SEE NOTE 10
16 Total taxable gallons (add lines 14 and 15)	16	
17 Kero-jet fuel component (multiply line 16 by \$.071)	17	

Transfer the amount on line 17 to Form PT-200, Quarterly Petroleum Business Tax Return, line 2.

Note 10:

Upload: You must upload all gallons consumed in New York State in your aircraft for Schedule PT-202.1.

Manual Entry: After you complete your upload and you select Form PT-202 on the *Return Summary* page, you will later be required to complete the following screen to manually enter all gallons consumed that were purchased with petroleum business tax included, and those gallons consumed as an exempt aircraft operator. Transactions that you uploaded for Schedule PT-202.1 will be pre-populated for you on this screen. (See *PT-202.1 Web File screen example, below.*)

PT-202.1 Web File screen example

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Petroleum Business Tax Web File

Questionnaire **Upload** Tax due & payments Review & verify

Taxpayer ID: **TF-0004444** Taxpayer name: **ABC Corporation**

Schedule Summary - Kero-Jet Fuel Consumed in New York State by Aircraft (PT-202.1)

Review and complete the following information, then select **Calculate**. When complete, select **Continue**.
To save the data you entered and return to it later, select **Save & Exit** located in the upper right-hand corner of the page.
For more information, see [Web Filing Schedule PT-104.1/PT-202.1](#).

* Required fields ✔ Select to learn more about a particular field

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Exempt aircraft operator

Are you an exempt aircraft operator? * Yes No

Computation

Total gallons consumed in New York State:	50,000	FROM UPLOAD FOR SCHEDULE PT-202.1
Total gallons purchased with petroleum business tax included:	<input type="text"/>	MANUAL ENTRY
Net taxable gallons:	50,000	
Gallons consumed in New York State as an exempt aircraft operator:	<input type="text"/>	MANUAL ENTRY
Total taxable gallons:	50,000	

Calculate

Return Summary **Continue**