



**Part B – Computation of the Article 13-A Motor Fuel Component and Aviation Gasoline Component**

|   |    | Column 1<br>Aviation Gasoline | Column 2<br>Motor Fuel |
|---|----|-------------------------------|------------------------|
| 35 Enter the amount from line 11 in <i>Column 1</i> and the amount from line 12 in <i>Column 2</i> ...            | 35 |                               |                        |
| 36 Adjustment (enter any deduction in brackets [ ]). Explain: _____   | 36 |                               |                        |
| 37 Total gallons (line 35 and add or subtract line 36) .....  | 37 |                               |                        |
| 38 Transfers out of state (from line 13) .....  | 38 |                               |                        |
| 39 Sales to customers out of state (from line 14) .....   | 39 |                               |                        |
| 40 Sales to the U.S. Government and New York State and its municipalities (from line 15) ...                      | 40 |                               |                        |
| 41 Exempt sales on Indian reservations (from line 16) .....   | 41 |                               |                        |
| 42 Total nontaxable distribution (add lines 38, 39, 40 and 41) .....  | 42 |                               |                        |
| 43 Gallons subject to tax (subtract line 42 from line 37) .....   | 43 |                               |                        |
| 44 Purchases on which the tax has been passed through (from line 26) .....  | 44 |                               |                        |
| 45 Net gallons (subtract line 44 from line 43) .....  | 45 |                               |                        |
| 46 Total gallons of fuel included in line 32, but excluding the amount of any liquefied petroleum gases .....     | 46 |                               |                        |
| 47 Total gallons for tax computation (add lines 45 and 46, Column 2) .....  | 47 |                               |                        |
| 48 Tax rate (\$0.1435 per gallon) .....   | 48 | .1435                         | .1435                  |
| 49 Aviation gasoline component (multiply line 45, Column 1 by line 48, Column 1) .....                            | 49 |                               |                        |
| 50 Aviation gasoline credit/refund/reimbursement (from line 17, Part A) <input type="text"/> gallons × \$0.0861 = | 50 |                               |                        |
| 51 Consumption tax on aviation gasoline (from Form PT-101.7, line 5; enter any negative amount in brackets [ ]).  | 51 |                               |                        |
| 52 Total aviation gasoline tax due (subtract line 50 and add or subtract line 51 from line 49) .....              | 52 |                               |                        |
| 53 Motor fuel component tax due (multiply line 47, Column 2 by line 48, Column 2) .....                           | 53 |                               |                        |
| 54 Article 13-A motor fuel component and aviation gasoline tax due (add lines 52 and 53) ...                      | 54 |                               |                        |

Transfer the amount on line 54 to Form PT-100, *Petroleum Business Tax Return*, line 1, *Column B*.

**Part C – Petroleum Testing Fee**

|  |    |  |  |
|--|----|--|--|
| 55 Total receipts this month (from line 10) .....  | 55 |  |  |
| 56 Total gallons of CNG, LPG and any other liquid or gas sold or used as motor fuel (from line 32) .....           | 56 |  |  |
| 57 Total gallons (add lines 55 and 56) .....   | 57 |  |  |
| 58 Purchases on which tax has been passed through to you (from line 26) .....                                      | 58 |  |  |
| 59 Receipts subject to the petroleum testing fee (subtract line 58 from line 57) .....                             | 59 |  |  |
| 60 Transfers out of state (from line 13) .....   | 60 |  |  |
| 61 Sales to customers out of state (from line 14) .....  | 61 |  |  |
| 62 Inventory gain or loss (from line 19) .....   | 62 |  |  |
| 63 Total credits (add lines 60 and 61, and add or subtract line 62) .....  | 63 |  |  |
| 64 Gallons subject to testing fee (subtract line 63 from line 59; enter any negative amount in brackets [ ]) ..... | 64 |  |  |
| 65 Petroleum testing fee (multiply line 64 by \$0.0005) .....  | 65 |  |  |

Transfer the amount on line 65 to Form PT-100, *Petroleum Business Tax Return*, line 2, *Column A*.