



PT-101

(3/99)

New York State Department of Taxation and Finance

0399

Tax on Motor Fuel

(Includes Aviation Gasoline)
Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the month of **March 1999**.

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| Employer identification number or social security number |
| Legal name |

Read instructions (Form PT-101-I) carefully. Keep a duplicate copy of this completed form for your records.

| Inventory and Receipts | Column 1 Gallons Accountability | Column 2 Gallons for Tax Computation |
|---|---------------------------------------|--|
| 1 Opening inventory (excluding in transit)..... | 1 | |
| 2 Receipts in New York State from sources outside this state (from Form PT-101.1, Part I) .. | 2 | |
| 3 Receipts in New York State from sources within this state (from Form PT-101.1, Part II) .. | 3 | |
| 4 Direct shipments out of state (from Form PT-101.2, Part I)..... | 4 | |
| 5 Direct shipments in New York State (from Form PT-101.2, Part II) | 5 | |
| 6 Other receipts (from Form PT-101.3)..... | 6 | |
| 7 Total receipts – 7a (Column 1 - add lines 1 through 6) | 7a | |
| – 7b (Column 2 - add lines 2 through 6) | 7b | |
| 8 Closing inventory (excluding in transit)..... | 8 | |
| 9 Total gallons to be accounted for (subtract line 8 from line 7a)..... | 9 | |
| 10 Total receipts this month (amount from line 7b) | 10 | |
| 11 Total gallons of aviation gasoline included on line 10..... | 11 | |
| 12 Total receipts of motor fuels (subtract line 11 from line 10)..... | 12 | |

Part A – Computation of the Article 12-A Motor Fuel Tax

| | | |
|--|----|----|
| Distribution | | |
| 13 Transfers out of state (from Form PT-101.4, Part I) | | 13 |
| 14 Sales to customers out of state (from Form PT-101.4, Part II) | | 14 |
| 15 Sales to the United States government and New York State and its municipalities (from Form PT-101.5, Part I) .. | | 15 |
| 16 Exempt sales on Indian reservations (from Form PT-101.5, Part II; see instructions) | | 16 |
| 17 Sales to retail sellers of aviation gasoline or use or storage of aviation gasoline (from Form PT-101.5, Part III) .. | | 17 |
| 18 Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer and other nontaxable distribution (from Form PT-101.5, Part IV) | | 18 |
| 19 Inventory gain or loss (if gain, enter in brackets [] and deduct)..... | | 19 |
| 20 Total distribution for which credit is to be given to you (add lines 13 through 19)..... | | 20 |
| Tax Accountability | | |
| 21 Total gallons sold on which tax is required to be passed through (from Form PT-101.6) ... | 21 | |
| 22 Total gallons used on which you are not eligible for credit..... | 22 | |
| 23 Total distribution requiring tax accountability (add lines 21 and 22)..... | | 23 |
| 24 Total gallons distributed (add lines 20 and 23); total must agree with line 9 | | 24 |
| 25 Total gallons subject to tax (from line 10) | | 25 |
| 26 Purchases on which tax has been passed through to you (from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A) | 26 | |
| 27 Distribution for which credit is to be given to you (from line 20)..... | 27 | |
| 28 Total credits (add lines 26 and 27)..... | | 28 |
| 29 Gallons on which tax is to be remitted (subtract line 28 from line 25) | | 29 |
| 30 Adjustment to prior month's returns (enter any deduction in brackets []). Explain: _____ | | 30 |
| 31 Total gallons (line 29 and add or subtract line 30) | | 31 |
| 32 Total gallons of compressed natural gas, liquefied petroleum gases such as propane, butane or ethane, and any other liquid or gas sold or used as motor fuel | | 32 |
| 33 Total gallons for tax computation (add lines 31 and 32) | | 33 |
| 34 New York State motor fuel excise tax due before credits (multiply line 33 by \$0.08)..... | | 34 |

Transfer the amount on line 34 to Form PT-100, *Petroleum Business Tax Return*, line 1, Column A.
Complete Parts B and C on the back of this form.

Attach this form to New York State Form PT-100, *Petroleum Business Tax Return*.

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

| | | Column 1 Aviation Gasoline | Column 2 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 (\$0.140 per gallon) | 48 | .140 | .140 |
| 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" value=""/> gallons × \$0.084 = | 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**.