



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 September 1999.

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 table with columns for description, Column 1 Gallons accountability, and Column 2 Gallons for tax computation. Rows include opening inventory, receipts in NY State (outside/within), direct shipments, other receipts, closing inventory, and total gallons.

Part A - Computation of the Article 12-A motor fuel tax

Part A - Computation of the Article 12-A motor fuel tax table. Includes sections for Distribution (lines 13-20) and Tax accountability (lines 21-34). Rows include transfers out of state, sales to customers, exempt sales, inventory gain/loss, total distribution, gallons sold/used, total distribution requiring tax, gallons distributed, gallons subject to tax, purchases, distribution for credit, total credits, gallons on which tax is to be remitted, adjustment to prior month's returns, total gallons, and total gallons for tax computation.

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"/> 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*.