



## 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 **May 2000**.

Employer identification number or social security number

Legal name

Read instructions (Form PT-101-I) carefully. Keep a 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		
	Receipts in New York State from sources <b>outside</b> this state (from Form PT-101.1, Part I)			
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		
	Total receipts – 7a (Column 1 — add lines 1 through 6)			
	– 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	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 F	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,							
	any other liquid or gas sold or used as motor fuel							
	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.							

## Part B – Computation of the Article 13-A motor fuel component and aviation gasoline component

Aviation gasoline component (multiply line 45, Column 1 by line 48, Column 1)					
36 Adjustment (enter any deduction in brackets [ ]). Explain:  37 Total gallons (line 35 and add or subtract line 36)  38 Transfers out of state (from line 13)  39 Sales to customers out of state (from line 14)  40 Sales to the U.S. Government and New York State and its municipalities (from line 15)  41 Exempt sales on Indian reservations (from line 16)  42 Total nontaxable distribution (add lines 38, 39, 40, and 41)  43 Gallons subject to tax (subtract line 42 from line 37)  44 Purchases on which the tax has been passed through (from line 26)  45 Net gallons (subtract line 44 from line 43)  46 Total gallons of fuel included in line 32, but excluding the amount of any liquefied petroleum gases  46 Part Total gallons for tax computation (add lines 45 and 46, Column 2)  47 Total gallons component (multiply line 45, Column 1 by line 48, Column 1)  48 Tax rate (\$0.134 per gallon)  49 Valiation gasoline component (multiply line 45, Column 1 by line 48, Column 1)  49 Aviation gasoline component (multiply line 47, Column 2 by line 48, Column 2)  50 O Valiation gasoline tax due (subtract line 50 and add or subtract line 51 from line 49)  51 Total valiation gasoline tax due (subtract line 50 and add or subtract line 52 and 53)  53 Article 13-A motor fuel component and aviation gasoline tax due (add lines 52 and 53)  54 Article 13-A motor fuel component and aviation gasoline tax due (add lines 52 and 53)  55 Total receipts this month (from line 10)  56 Total gallons of CNG, LPG, and any other liquid or gas sold or used as motor fuel (from line 32)  56 Total gallons (add lines 55 and 66)  57 Total gallons (add lines 55 and 66)  58 Purchases on which tax has been passed through to you (from line 26)  58 Parceipts subject to the petroleum testing fee (subtract line 58 from line 57)  59 Parchases on vhich tax has been passed through to you (from line 26)  58 Parceipts subject to the petroleum testing fee (subtract line 58 from line 57)  59 Parceipts subject to the petroleum field (from line 14)  10 Linventory gain or loss (f					
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37   Total gallons (line 35 and add or subtract line 36)   38   38   39   38   39   38   39   38   39   39				I	
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