



PT-102

(9/06)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0906

Use this form to report transactions for the month of **September 2006**.

Legal name	FEIN
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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 the back page of this form.

Inventory	Gallons
1 Opening inventory (this figure cannot be a negative amount)	1
2 Receipts in New York State from sources located outside this state (from Form PT-102.1, Part 1)	2
3 Receipts in New York State from sources located within this state (from Form PT-102.1, Part 2)	3
4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5)	4
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 instructions)	6
7 Total gallons to be accounted for (subtract line 6 from line 5)	7

Exempt sales and uses

8 Sales or use for residential heating/cooling.....	8
9 Sales or use in manufacturing (from Form PT-102.4, Part 2)	9
10 Sales to exempt organizations for nonresidential heating (from Form PT-102.2, Part 2, column A)	10
11 Sales or use for farming	11
12 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.)	12
13 Sales of water-white kerosene to consumers or filling stations.....	13
14 Sales of kerosene (not included on lines 8 through 13) for nonresidential heating or production for sale (provided it is not blended or mixed with another product)	14
15 Sales of unenhanced diesel product to persons registered under Articles 12-A/13-A for diesel motor fuel (from Form PT-102.2, Part 1)	15
16 Transfers and sales out of New York State (from Form PT-102.3, Part 1)	16
17 Sales in New York State for immediate export (from Form PT-102.3, Part 2)	17
18 Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	18
19 Sales to U.S. government and to New York State and its municipalities (from Form PT-102.2, Part 4)	19
20 Diesel product compounded or blended with any product to produce #4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103)	20
21 Total exempt sales and uses (add lines 8 through 20)	21
22 Taxable gallons to be accounted for (subtract line 21 from line 7)	22

Partially taxable sales and uses

		A Gallons	Combined tax rate	B Tax
23 Sales or use of B20 for nonresidential heating/cooling	23		× \$.037 = \$	
24 Sales or use for nonresidential heating/cooling.....	24		× \$.046 = \$	
25 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale	25		× \$.149 = \$	
26 Sales for the production of tangible personal property by refining, mining, or extracting for sale or for the production of refrigeration, electricity (except sales to rate-regulated electric corporations), steam, or gas for sale	26		× \$.086 = \$	
27 Sales or use of kero-jet fuel to or by non airlines as jet aircraft fuel not reported on line 12 (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	27		× \$.08 = \$	

(continued)

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

	A Gallons	Combined tax rate	B Tax
28 Sales or use of kerosene for other than heating or production for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle)	28	× \$.08 =	\$
29 Sales to exempt organizations, not reported on line 10 (from Form PT-102.2, Part 2, column B)	29	× \$.08 =	\$
30 Sales or use as railroad diesel (from Form PT-102.4, Part 3)	30	× \$.163 =	\$
31 Sales or use of B20 for purposes other than heating (from Form PT-102.4, Part 4).....	31	× \$.1772 =	\$
32 Partially taxable sales and uses (add lines 23 through 31 in columns A and B)	32		\$

Fully taxable sales and uses

33 Fully taxable sales and uses (includes automotive use) (subtract line 32, column A, from line 22)	33		
34 Gallons purchased with the taxes included that were sold, used, or transferred	34		
35 Net taxable gallons (subtract line 34 from line 33 in column A and multiply by the tax rate; enter the result in column B)	35	× \$.2215 =	\$
36 Tax due before adjustments (add lines 32 and 35 in column B)	36		\$

Adjustments

37 Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain: _____	37		\$
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Balance due/credit

38 Total tax/credit due (line 36 and add or subtract line 37 in column B)	38	\$	
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Transfer the amount on line 38 to Form PT-100, Petroleum Business Tax Return, line 2.

Note: All filers of Form PT-102 must complete Form PT-102.4, Part 1, *Taxable sales or use* (see instructions). Part 1 must be completed even though the total number of gallons shown on this part is not to be indicated on any line of the tax return. Failure to complete Part 1 will result in additional correspondence and a delay in processing your return.

Rate per gallon explanation chart

- .037 - includes the rate for the petroleum business tax at the nonresidential heating rate only
- .046 - includes the rate for the petroleum business tax at the nonresidential heating rate only
- .086 - includes the rate for the petroleum business tax at the commercial gallonage rate only
- .08 - includes the rate for diesel motor fuel excise tax only
- .149 - includes the full nonautomotive rate for the petroleum business tax only
- .163 - includes the rates for diesel motor fuel excise tax (.08) and the petroleum business tax at the railroad rate (.083)
- .1772 - includes the rates for diesel motor fuel excise tax (.064) and the petroleum business tax at the automotive diesel motor fuel rate (.1132)
- .2215 - includes the rates for diesel motor fuel excise tax (.08) and the petroleum business tax at the automotive diesel motor fuel rate (.1415)