

## PT-103

Product Businesses
Tax Law - Article 13-A

Use	e this form to report transactions for the month of <b>December 2013</b> .						
Leç	gal name		Federal	employer	· identi	ification numbe	r (EIN)
	ad instructions (Form PT-103-I) carefully. Keep a copy of this compl	eted	form for your re	ecords.			
Inventory						Gallons	
	Opening inventory (gallons available at the beginning of the month)				1 2		
2	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1)						
3	Receipts in New York State from sources located within this state (from Form PT-103.1, Part 2)						
4	Other receipts (from Form PT-103.1, Part 3)						
5	Inventory gain/loss and casualty losses (if a loss, enter in brackets and subtract when computing line 6)						
6	Gallons available for sale or use (add lines 1 through 5)						
	Closing inventory (gallons available at the end of the month)						
	Total gallons to be accounted for (subtract line 7 from line 6)						
	empt sales and uses						
9	Sales to registered residual petroleum product businesses (from Form PT-1	03.1,	Part 4)		9		
10	Sales to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5)						
	Sales to exempt organizations (from Form PT-103.1, Part 6)						
12	Transfers or sales out of New York State (from Form PT-103.2, Part 1)						
	Sales in New York State for immediate export (from Form PT-103.2, Part 2)						
14	Sales or use for residential heating/cooling						
15	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1)						
16	Sales or use in manufacturing (from Form PT-103.3, Part 2)						
	Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses						
	Sales or use for farming (from Form PT-103.3, Part 3, line 1)						
19	Total exempt sales and uses (add lines 9 through 18)				19		
Taxable gallons			<b>A</b> Gallons	Petroleum B business tax rate			
20	Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A)	20		taxic			
Tav	able sales and uses	20					
	Sales or use for nonresidential heating/cooling	21		× \$.0	42	\$	
	Sales to rate-regulated electric corporations (without a direct pay permit)	<u> </u>		ψ.0		*	
~~	for use in generating electricity for sale	22		× \$.1	51	\$	
23	Taxable sales (add lines 21 and 22 in column A)	23		ψ. 1	<u> </u>	Ψ	
	Other taxable sales and uses of residual petroleum product (subtract line 23	20		_	$\overline{}$		
24	from line 20 in column A; multiply by the tax rate and enter the result in column B)	24		× \$.0	177	\$	
25	Tax due before adjustments (add lines 21, 22, and 24 in column B)	25		φ.σ		\$ \$	
	ustments					Ψ	
	Adjustments (enter the net gallon adjustment in column A and the tax adjustment						
	result in column B) Explain:	26				\$	
Bal	ance due/credit						
						φ	
27	Total tax/credit due (line 25 and add or subtract line 26 in column B)				27	<b>D</b>	

Transfer the amount on line 27 to Form PT-100, Petroleum Business Tax Return, line 3.

## Rate-per-gallon explanation chart

- .042 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .077 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .151 includes the full rate for the petroleum business tax only