



**PT-350**

Department of Taxation and Finance

**Petroleum Business Tax Return for Fuel Consumption – Commercial Vessels**  
**Tax Law – Article 13-A**

(For office use only)

For the month of: \_\_\_\_\_, 2016

Legal name	EIN or SSN	
DBA (if different from legal name)	Business telephone number ( )	
Street address (number and street)		
City	State	ZIP code

Attach your check or money order payable in U.S. funds to: **Commissioner of Taxation and Finance.**  
 Enter the amount of your remittance here (from line 17 below) ..... \$

**Tugboat and towboat operators** may use lines 1 through 7 (working days method) or Schedule A (tax per trip method) to compute the tax due. **All other commercial vessel operators** must use lines 1 through 7 (working days method) to compute the tax due. On lines 1 through 7, include only working days and gallons of fuel used by vessels using the working days method.

	A	B	C
	Motor fuel	Diesel motor fuel	Totals
<b>1</b> Total working days in New York State (NYS) territorial waters (see instructions) ..... <b>1</b>			
<b>2</b> Total working days everywhere ..... <b>2</b>			
<b>3</b> Working days ratio (divide line 1 by line 2; round to nearest .0001) ... <b>3</b>			
<b>4</b> Total gallons of fuel used everywhere ..... <b>4</b>			
<b>5</b> Gallons used in NYS (multiply line 3 by line 4) ..... <b>5</b>			
<b>6</b> Tax rate (see instructions) ..... <b>6</b>	0.170	0.1525	
<b>7</b> Tax (multiply line 5 by the rate on line 6; enter total in column C) ..... <b>7</b>	\$	\$	\$
<b>8</b> Tax from Schedule A on back ..... <b>8</b>			\$
<b>9</b> Total tax (add lines 7 and 8) ..... <b>9</b>			\$
<b>10</b> Gallons of fuel purchased in NYS with the taxes included ..... <b>10</b>			
<b>11</b> NYS tax paid on fuel purchases (multiply line 10 by the rate of tax paid; enter total in column C) (see instructions) ..... <b>11</b>	\$	\$	\$
<b>12</b> Tax due/overpayment (subtract line 11 from line 9) ..... <b>12</b>			\$
<b>13</b> Credit available from prior returns (attach copies) ..... <b>13</b>			\$
<b>14</b> Tax due/overpayment after credits (subtract line 13 from line 12; if line 12 is an overpayment, add lines 12 and 13 and enter on line 18 below) ..... <b>14</b>			\$
<b>15</b> Penalty (see instructions) ..... <b>15</b>			\$
<b>16</b> Interest (see instructions) ..... <b>16</b>			\$
<b>17</b> Total amount due (add lines 14, 15, and 16) ..... <b>17</b>			\$
<b>18</b> Refund/credit amount (if line 14 is an overpayment, enter that amount) ... <b>18</b>			\$
<b>19</b> Amount to be credited to the next filed return ..... <b>19</b>			\$
<b>20</b> Amount to be refunded (subtract line 19 from line 18) ..... <b>20</b>			\$

<b>Third – party designee</b> (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ( )
	Designee's e-mail address		PIN

**Certification:** I certify that all information provided on the return is true, correct and complete, and that I am authorized by the taxpayer to file this return. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this return.

<b>Authorized person</b>	Signature of authorized person		Official title	
	E-mail address of authorized person			Date
<b>Paid preparer use only</b> (see instr.)	Firm's name (or yours if self-employed)		Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City	State ZIP code
	E-mail address of individual preparing this return		Preparer's NYTPRIN	Date

See instructions for where to file.

Legal name	EIN or SSN	For the month of: _____, 2016
------------	------------	----------------------------------

**Schedule A – Computation of tax for tugboat and towboat operators (January 1, 2016 – December 31, 2016)**

A Zone*	B Class	C Tax per trip (\$)	D Number of trips	E Tax (\$) (C x D)
Ambrose to Verrazano Bridge	1	11.74		
Verrazano Bridge to "KV" Buoy	1	4.27		
"KV" Buoy to Bergen Point	1	1.71		
Bergen Point to Tremley Point	1	2.14		
Tremley Point to Perth Amboy	1	1.71		
Perth Amboy to Sandy Hook	1	7.47		
"KV" Buoy to George Washington Bridge	1	5.94		
George Washington Bridge to Hastings	1	4.27		
Hastings to Kingston	1	74.73		
Kingston to Normans Kill	1	51.24		
Normans Kill to Albany	1	2.14		
"KV" Buoy to Brooklyn Bridge	1	1.28		
Brooklyn Bridge to Hell's Gate	1	6.41		
Hell's Gate to Execution	1	12.81		
Execution to Middle Ground	1	13.24		
Middle Ground to Riverhead (Long Island side)	1	21.35		
Ambrose to Verrazano Bridge	2	24.11		
Verrazano Bridge to "KV" Buoy	2	8.77		
"KV" Buoy to Bergen Point	2	3.51		
Bergen Point to Tremley Point	2	4.38		
Tremley Point to Perth Amboy	2	3.51		
Perth Amboy to Sandy Hook	2	15.34		
"KV" Buoy to George Washington Bridge	2	12.19		
George Washington Bridge to Hastings	2	8.77		
Hastings to Kingston	2	153.44		
Kingston to Normans Kill	2	105.21		
Normans Kill to Albany	2	4.38		
"KV" Buoy to Brooklyn Bridge	2	2.63		
Brooklyn Bridge to Hell's Gate	2	13.15		
Hell's Gate to Execution	2	26.30		
Execution to Middle Ground	2	27.18		
Middle Ground to Riverhead (Long Island side)	2	43.84		
Ambrose to Verrazano Bridge	3	32.88		
Verrazano Bridge to "KV" Buoy	3	11.96		
"KV" Buoy to Bergen Point	3	4.78		
Bergen Point to Tremley Point	3	5.98		
Tremley Point to Perth Amboy	3	4.78		
Perth Amboy to Sandy Hook	3	20.92		
"KV" Buoy to George Washington Bridge	3	16.62		
George Washington Bridge to Hastings	3	11.96		
Hastings to Kingston	3	209.23		
Kingston to Normans Kill	3	143.47		
Normans Kill to Albany	3	5.98		
"KV" Buoy to Brooklyn Bridge	3	3.59		
Brooklyn Bridge to Hell's Gate	3	17.93		
Hell's Gate to Execution	3	35.87		
Execution to Middle Ground	3	37.06		
Middle Ground to Riverhead (Long Island side)	3	59.78		

**Total tax** (add column E amounts and enter on line 8, column C) .....

Tugboat classes: Class 1 – up to 2,500 horsepower; Class 2 – over 2,500 horsepower up to 5,000 horsepower; Class 3 – over 5,000 horsepower

\*For tax rates related to other locations, contact the Tax Department (see *Need help?* in instructions, Form PT-350-I).