NEW YORK STATE

PT-102

(11/16)

Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law – Articles 12-A and 13-A

1116

Use this form to report transactions for the month of **November 2016**.

Legal name	Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.
Be sure to complete page 2 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 instr.)*	6	
7	Total gallons to be accounted for *(subtract line 6 from line 5)*	7	

Exempt sales and uses

8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing *(from Form PT-102.4, Part 2)*	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling *(from Form PT-102.2, Part 2)*	11	
12	Sales or use of non-highway diesel motor fuel for farming *(from Form PT-102.2, Part 5, line 1)*	12	
13	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.)*	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14); for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to persons registered as a distributor of diesel motor fuel under Article 12-A *(from Form PT-102.2, Part 1b,* Total gallons*)*	16	
17	This line intentionally left blank	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State *(from Form PT-102.3, Part 1)*	19	
20	Sales in New York State for immediate export *(from Form PT-102.3, Part 2)*	20	
21	Exempt sales on Indian reservations *(from Form PT-102.2, Part 3)*	21	
22	Sales to New York State, its municipalities or to the U.S. government *(from Form PT-102.2, Part 4)*	22	
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product *(also include in line 4 of Form PT-103)*	23	
24	Total exempt sales and uses *(add lines 8, 10 through 16, and 19 through 23)*	24	
25	Taxable gallons to be accounted for *(subtract line 24 from line 7)*	25	

Special tax rates

			A Gallons	Combined tax rate	B Tax
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		× $.040 =	$
27	Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling not including B20 and kerosene	27		× $.050 =	$
28	This line intentionally left blank	28			
29	Sales to rate-regulated electric corporations (**without** a direct pay permit) for use in generating electricity for sale	29		× $.161 =	$

(continued)

		A Gallons	Combined tax rate	B Tax
30 Sales or use of non-highway B20 that is commercial gallonage *(see instructions)*	**30**		× $.074 =	$
31 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage *(see instructions)*	**31**		× $.093 =	$
32 Sales or use of kero-jet fuel to or by **nonairlines** as jet aircraft fuel not reported on line 13 *(You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)*	**32**		× $.08 =	$
33 Sales or use of undyed kerosene *(provided it is not blended or mixed with another product or used to operate a motor vehicle)*	**33**		× $.08 =	$
34 Sales of non-highway diesel motor fuel for commercial vessels	**34**		× $.161 =	$
35 Sales of non-highway diesel motor fuel for use in recreational motor boats	**35**		× $.241 =	$
36 Sales or use of non-highway B20 as railroad diesel *(from Form PT-102.4, Part 3, line 2)*	**36**		× $.071 =	$
37 Sales or use of railroad diesel, not including non-highway B20 *(from Form PT-102.4, Part 3, line 3)*	**37**		× $.089 =	$
38 Sales or use of B20 not reported on lines 8 through 37 *(from Form PT-102.4, Part 4)*	**38**		× $.1860 =	$
39 Special tax rates *(add lines 26, 27, and 29 through 38 in columns A and B)*	**39**			$

Fully taxable sales and uses

40 Fully taxable sales and uses (includes automotive use) *(subtract line 39, column A from line 25 and compute tax)*	**40**		× $.2325 =	$
41 Gallons of undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred	**41**		× $.08 =	$
42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	**42**		× $.1860 =	$
43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42)	**43**		× $.2325 =	$
44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred *(add lines 41, 42 and 43, columns A and B)*	**44**			$
45 Net taxable gallons *(subtract line 44 from line 40, columns A and B)*	**45**			$
46 Tax due before adjustments *(add lines 39 and 45, column B)*	**46**			$

Adjustments

47 Adjustments *(enter the net gallon adjustment in column A and the tax adjustment in column B)* Explain: _____	**47**			$

Balance due/credit

48 Total tax/credit due *(line 46 and add or subtract line 47 in column B)*	**48**			$

Transfer the amount on line 48 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.

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