



PT-101

(9/91)

Tax on Motor Fuels (includes aviation gasoline)

Tax Law — Articles 12-A and 13-A

0991

Use this form to report transactions for the period **September 1, 1991 - September 30, 1991**.
Attach this form to Form PT-100, *Petroleum Business Tax Return*.

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| Employer identification number or social security number |
| Name |

Read instructions (Form PT-101-I) carefully. Keep a duplicate copy for your records.

| | Column 1 Gallons Accountability | Column 2 Gallons for Tax Computation |
|---|---------------------------------------|--|
| Inventory and Receipts | | |
| 1 Opening inventory (excluding in transit) | 1 | |
| 2 Receipts in New York State from sources outside this state (from Form PT-101.1, Part I) | 2 | |
| 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 | |
| 7 Total receipts - 7a (Column 1 - add lines 1 through 6) | 7a | |
| - 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 12-A 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 United States government, New York State and municipalities (from Form PT-101.5, Part I) | 15 | |
| 16 Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer (from Form PT-101.5, Part II) | 16 | |
| 17 Inventory gain or loss (if gain, write G and deduct) | 17 | |
| 18 Total distribution for which credit is to be given to you (add lines 13 through 17) | 18 | |
| Tax Accountability | | |
| 19 Total gallons sold on which tax is required to be passed through (from Form PT-101.6) | 19 | |
| 20 Total gallons used on which you are not eligible for credit | 20 | |
| 21 Total distribution requiring tax accountability (add lines 19 and 20) | 21 | |
| 22 Total gallons distributed (add lines 18 and 21) Total must agree with line 9 | 22 | |
| 23 Total gallons subject to tax (from line 10) | 23 | |
| 24 Purchases on which tax has been passed through to you (from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A) | 24 | |
| 25 Distribution for which credit is to be given to you (from line 18) | 25 | |
| 26 Total credits (add line 24 and line 25) | 26 | |
| 27 Gallons on which tax is to be remitted (subtract line 26 from line 23) | 27 | |
| 28 Adjustment to prior month's returns. Explain: _____ | 28 | |
| 29 Total gallons (line 27 and add or subtract line 28) | 29 | |
| 30 Total gallons of compressed natural gas, liquefied petroleum gases such as propane, butane or ethane, and any other liquid or gas sold or used as motor fuel | 30 | |
| 31 Total gallons for tax computation (add lines 29 and 30) | 31 | |
| 32 New York State motor fuel excise tax due before credits (line 31 times \$0.08) | 32 | \$ |

Transfer the amount on line 32 to Form PT-100, *Petroleum Business Tax Return*, line 1, Column A.

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

Part B - Computation of Article 13-A Motor Fuel Component and Aviation Gasoline Component

| | | Column 1 Aviation Gasoline | Column 2 Motor Fuel |
|---|----|-------------------------------|------------------------|
| 33 Enter the line 11 amount in Column 1 and the line 12 amount in Column 2 | 33 | | |
| 34 Adjustments. Explain: _____ | 34 | | |
| 35 Total gallons (line 33 and add or subtract line 34) | 35 | | |
| 36 Transfers out of state (from line 13) | 36 | | |
| 37 Sales to customers out of state (from line 14) | 37 | | |
| 38 Sales to US Government, New York State and municipalities (from line 15) | 38 | | |
| 39 Total adjustments (add lines 36, 37 and 38) | 39 | | |
| 40 Gallons subject to tax (subtract line 39 from line 35) | 40 | | |
| 41 Purchases on which tax has been passed through (from line 24) | 41 | | |
| 42 Net gallons (subtract line 41 from line 40) | 42 | | |
| 43 Total gallons of fuel included in line 30, but excluding the amount of any liquefied petroleum gases | 43 | | |
| 44 Total gallons for tax computation (add lines 42 and 43, Column 2) | 44 | | |
| 45 Tax rate | 45 | .1277 | .1277 |
| 46 Aviation gasoline component tax due (multiply line 42, Column 1 by line 45, Column 1) | 46 | \$ | |
| 47 Motor fuel component tax due (multiply line 44, Column 2 by line 45, Column 2) | 47 | | \$ |
| 48 Article 13-A motor fuel component and aviation gasoline component (add lines 46 and 47) | 48 | | \$ |

Transfer the amount on line 48 to Form PT-100, *Petroleum Business Tax Return*, line 1, Column B.

Part C - Petroleum Testing Fee

| | | |
|--|----|----|
| 49 Total receipts this month (from line 10) | 49 | |
| 50 Purchases on which tax has been passed through to you (from line 24) | 50 | |
| 51 Receipts subject to petroleum testing fee (subtract line 50 from line 49) | 51 | |
| 52 Transfers out of state (from line 13) | 52 | |
| 53 Sales to customers out of state (from line 14) | 53 | |
| 54 Total credits (add lines 52 and 53) | 54 | |
| 55 Subtract line 54 from line 51. If line 54 is larger than line 51, enter "0" | 55 | |
| 56 Petroleum testing fee (multiply line 55 by \$0.0005) | 56 | \$ |

Transfer the amount on line 56 to Form PT-100, *Petroleum Business Tax Return*, line 2, Column A.

Part D - Additional New York City Tax on Leaded Gasoline

| | | |
|--|----|----|
| 57 Taxable sales within City of New York and to City of New York dealers | 57 | |
| 58 Taxable use within City of New York | 58 | |
| 59 Total City of New York taxable sales and use (add lines 57 and 58) | 59 | |
| 60 Purchases on which City of New York tax was paid | 60 | |
| 61 Dealer credit card sales to exempt diplomats and missions | 61 | |
| 62 Total deductions (add lines 60 and 61) | 62 | |
| 63 Net gallons taxable (subtract line 62 from line 59) | 63 | |
| 64 Additional City of New York tax (multiply line 63 by \$0.01) | 64 | \$ |

Transfer the amount on line 64 to Form PT-100, *Petroleum Business Tax Return*, line 3, Column A.