



**PT-101**  
(11/94)

**Tax on Motor Fuel**

(Includes Aviation Gasoline)  
Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the period **November 1, 1994 - November 30, 1994.**

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

Employer identification number or social security number
Name

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

Inventory and Receipts	Column 1 Gallons Accountability	Column 2 Gallons for Tax Computation
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 Motor Fuel Tax**

<b>Distribution</b>		
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, enter in brackets [ ] and deduct) . . . . .	17	
18 Total distribution for which credit is to be given to you (add lines 13 through 17) . . . . .	18	
<b>Tax Accountability</b>		
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 — Columns A) . . . . .	24	
25 Distribution for which credit is to be given to you (from line 18) . . . . .	25	
26 Total credits (add lines 24 and 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 (enter any deduction in brackets [ ]). 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 (multiply line 31 by \$0.08) . . . . .	32	

Transfer the amount on line 32 to Form PT-100, *New York State Petroleum Business Tax Return*, line 1, Column A. Complete Parts B, C and D on the back of this form.

**Attach this form to Form PT-100, *New York State 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 <i>Column 1</i> and the line 12 amount in <i>Column 2</i> . . . . .	33	
34 Adjustments (enter any deduction in brackets [ ] ). 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 U.S. 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 (\$0.1451 per gallon) . . . . .	45	.1451
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, *New York State 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, *New York State 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, *New York State Petroleum Business Tax Return*, line 3, *Column A*.