



PT-102
(1/94)

Tax on Diesel Motor Fuel
Tax Law — Articles 12-A and 13-A

0194

Use this form to report transactions for the period **January 1, 1994 - January 31, 1994**.
Attach this form to Form PT-100, *New York State Petroleum Business Tax Return*.

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

Read instructions (Form PT-102-I) carefully. Keep a duplicate copy for your records.

Inventory and Purchases

| | | |
|---|----------|--|
| 1 Opening inventory (see instructions) | 1 | |
| 2 Receipts In New York State from sources outside New York State (from Form PT-102.1, Part I) | 2 | |
| 3 Receipts In New York State from sources within New York State (from Form PT-102.1, Part II) | 3 | |
| 4 Other receipts | 4 | |
| 5 Gallons available (add lines 1 through 4) | 5 | |
| 6 Closing inventory (see instructions) | 6 | |
| 7 Total gallons to be accounted for (subtract line 6 from line 5) | 7 | |

Part A - Computation of the 12-A Diesel Motor Fuel Tax

| | | | |
|--|-----------|--|--|
| 8 Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel (from Form PT-102.1, Part III) | 8 | | |
| 9 Sales to United States, New York State and municipalities (from Form PT-102.1, Part IV) | 9 | | |
| 10 Transfers out of New York State (from Form PT-102.2, Part I) | 10 | | |
| 11 Sales in New York State for immediate export (from Form PT-102.2, Part II) | 11 | | |
| 12 Sales to consumers for farming | 12 | | |
| 13 Sales of water-white kerosene (K-1) to consumers or filling stations | 13 | | |
| 14 Sales of kero-jet fuel to airlines | 14 | | |
| 15 Sales to consumers for heating or production purposes | 15 | | |
| 16 Nontaxable sales and transfers (add lines 8 through 15) | 16 | | |
| 17 Inventory loss from bulk storage and casualty losses (see instructions) | 17 | | |
| 18 Total nontaxable distribution (add lines 16 and 17) | 18 | | |
| 19 Total gallons subject to tax (subtract line 18 from line 7) | 19 | | |
| 20 Gallons acquired with the tax passed through that were sold, used or transferred | 20 | | |
| 21 Taxable gallons before adjustments (subtract line 20 from line 19) | 21 | | |
| 22 Adjustments (see instructions) (enter any deduction in brackets []) . Explain: _____ | 22 | | |
| 23 Taxable gallons (line 21 and add or subtract line 22) | 23 | | |
| 24 12-A diesel motor fuel tax (multiply line 23 by \$0.10) | 24 | | |

Transfer the amount on line 24 to Form PT-100, *New York State Petroleum Business Tax Return*, line 4, Column A.
Complete Parts B and C on the back of this form.

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

Part B - Computation of 13-A Automotive Diesel Motor Fuel Tax

| | | | |
|----|---|----|--|
| 25 | Total gallons to be accounted for (from line 7) | 25 | |
| 26 | Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel (from line 8) | 26 | |
| 27 | Sales to United States, New York State and municipalities (from line 9) | 27 | |
| 28 | Transfers out of New York State (from line 10) | 28 | |
| 29 | Sales in New York State for immediate export (from line 11) | 29 | |
| 30 | Sales to consumers for farming (from line 12) | 30 | |
| 31 | Sales of water-white kerosene (K-1) to consumers or filling stations (from line 13) | 31 | |
| 32 | Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PT-104 if you deal in kero-jet fuel) | 32 | |
| 33 | Sales of kerosene for heating or production purposes | 33 | |
| 34 | Sales of other diesel motor fuel for heating or production purposes | 34 | |
| 35 | Add lines 26 through 34 | 35 | |
| 36 | Subtract line 35 from line 25 | 36 | |
| 37 | Gallons acquired with the tax passed through that were sold, used or transferred (from line 20) | 37 | |
| 38 | Subtract line 37 from line 36 | 38 | |
| 39 | Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103) | 39 | |
| 40 | Subtract line 39 from line 38 | 40 | |
| 41 | Other adjustments (see instructions) (enter any deduction in brackets []). Explain: | 41 | |
| 42 | Taxable gallons (line 40 and add or subtract line 41) | 42 | |
| 43 | 13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1484) | 43 | |

Transfer the amount on line 43 to Form PT-100, New York State Petroleum Business Tax Return, line 4, Column B.

Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax

| | | | |
|----|---|----|--|
| 44 | Amount from line 34, Part B | 44 | |
| 45 | Amount included in line 44 for residential heating | 45 | |
| 46 | Subtract line 45 from line 44 | 46 | |
| 47 | Other adjustments (see instructions) (enter any deduction in brackets []). Explain: | 47 | |
| 48 | Taxable gallons (line 46 and add or subtract line 47) | 48 | |
| 49 | Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403) | 49 | |
| 50 | Amount from line 30, Part B, _____ gallons × \$0.0805 = | 50 | |
| 51 | Add lines 49 and 50 - Total 13-A nonautomotive diesel motor fuel tax due | 51 | |
| 52 | Manufacturing credit/reimbursement _____ gallons × \$0.0598 = | 52 | |
| 53 | Net nonautomotive diesel motor fuel tax due (subtract line 52 from line 51) | 53 | |

Transfer the amount on line 53 to Form PT-100, New York State Petroleum Business Tax Return, line 5, Column B.

NOTE: Please complete Form PT-102.3, *Diesel Motor Fuel - Summary of Taxable Sales* (see *Instructions*). Form PT-102.3 **must** be completed even though the total number of gallons shown on this summary is **not** to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.