



PT-102
(7/94)

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

0794

Use this form to report transactions for the period **July 1, 1994 - July 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-102-1) carefully. Keep a duplicate copy for your records.

Inventory and Purchases

| | | |
|--|---|--|
| 1 Opening inventory (<i>see instructions</i>) | 1 | |
| 2 Receipts In New York State from sources outside New York State (<i>from Form PT-102.1, Part I</i>) | 2 | |
| 3 Receipts In New York State from sources within New York State (<i>from Form PT-102.1, Part II</i>) | 3 | |
| 4 Other receipts | 4 | |
| 5 Gallons available (<i>add lines 1 through 4</i>) | 5 | |
| 6 Closing inventory (<i>see instructions</i>) | 6 | |
| 7 Total gallons to be accounted for (<i>subtract line 6 from line 5</i>) | 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 (<i>from Form PT-102.1, Part III</i>) | 8 | | |
| 9 Sales to United States, New York State and municipalities (<i>from Form PT-102.1, Part IV</i>) | 9 | | |
| 10 Transfers out of New York State (<i>from Form PT-102.2, Part I</i>) | 10 | | |
| 11 Sales in New York State for immediate export (<i>from Form PT-102.2, Part II</i>) | 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 (<i>add lines 8 through 15</i>) | 16 | | |
| 17 Inventory loss from bulk storage and casualty losses (<i>see instructions</i>) | 17 | | |
| 18 Total nontaxable distribution (<i>add lines 16 and 17</i>) | 18 | | |
| 19 Total gallons subject to tax (<i>subtract line 18 from line 7</i>) | 19 | | |
| 20 Gallons acquired with the tax passed through that were sold, used or transferred | 20 | | |
| 21 Taxable gallons before adjustments (<i>subtract line 20 from line 19</i>) | 21 | | |
| 22 Adjustments (<i>see instructions</i>) (<i>enter any deduction in brackets []</i>). Explain: _____ | 22 | | |
| 23 Taxable gallons (<i>line 21 and add or subtract line 22</i>) | 23 | | |
| 24 12-A diesel motor fuel tax (<i>multiply line 23 by \$0.10</i>) | 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 \$0.1451) | 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 \$0.1373) | 49 | |
| 50 | Amount from line 30, Part B. gallons × \$0.0788 = | 50 | |
| 51 | Add lines 49 and 50 - Total 13-A nonautomotive diesel motor fuel tax due | 51 | |
| 52 | Manufacturing credit/reimbursement [] gallons × \$0.0585 = | 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.