



**PT-101**  
(10/95)

**Tax on Motor Fuel**

(Includes Aviation Gasoline)

Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the period **October 1, 1995 - October 31, 1995.**

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 of this completed form 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 Sales to retail sellers of aviation gasoline or use or storage of aviation gasoline (from Form PT-101.5, Part II) . . . . .		16
17 Other — Include exempt sales to hospitals and credit card sales to exempt diplomats and missions by dealer (from Form PT-101.5, Part III) . . . . .		17
18 Inventory gain or loss (if gain, enter in brackets [ ] and deduct) . . . . .		18
19 Total distribution for which credit is to be given to you (add lines 13 through 18) . . . . .		19
<b>Tax Accountability</b>		
20 Total gallons sold on which tax is required to be passed through (from Form PT-101.6) . . . . .	20	
21 Total gallons used on which you are not eligible for credit . . . . .	21	
22 Total distribution requiring tax accountability (add lines 20 and 21) . . . . .		22
23 Total gallons distributed (add lines 19 and 22); total must agree with line 9 . . . . .		23
24 Total gallons subject to tax (from line 10) . . . . .		24
25 Purchases on which tax has been passed through to you (from Forms PT-101.1, PT-101.2 and PT-101.3 — Column A) . . . . .	25	
26 Distribution for which credit is to be given to you (from line 19) . . . . .	26	
27 Total credits (add lines 25 and 26) . . . . .		27
28 Gallons on which tax is to be remitted (subtract line 27 from line 24) . . . . .		28
29 Adjustment to prior month's returns (enter any deduction in brackets [ ]). Explain: . . . . .		29
30 Total gallons (line 28 and add or subtract line 29) . . . . .		30
31 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 . . . . .		31
32 Total gallons for tax computation (add lines 30 and 31) . . . . .		32
33 New York State motor fuel excise tax due before credits (multiply line 32 by \$0.08) . . . . .		33

Transfer the amount on line 33 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
34 Enter the line 11 amount in <i>Column 1</i> and the line 12 amount in <i>Column 2</i> . . . . .	34	
35 Adjustments (enter any deduction in brackets [ ]). Explain: _____	35	
36 Total gallons (line 34 and add or subtract line 35) . . . . .	36	
37 Transfers out of state (from line 13) . . . . .	37	
38 Sales to customers out of state (from line 14) . . . . .	38	
39 Sales to US Government, New York State and municipalities (from line 15) . . . . .	39	
40 Total adjustments (add lines 37, 38 and 39) . . . . .	40	
41 Gallons subject to tax (subtract line 40 from line 36) . . . . .	41	
42 Purchases on which tax has been passed through (from line 25) . . . . .	42	
43 Net gallons (subtract line 42 from line 41) . . . . .	43	
44 Total gallons of fuel included in line 31, but excluding the amount of any liquefied petroleum gases . . . . .	44	
45 Total gallons for tax computation (add lines 43 and 44, Column 2) . . . . .	45	
46 Tax rate (\$0.1387 per gallon) . . . . .	46	.1387
47 Aviation gasoline component (multiply line 43, Column 1 by line 46, Column 1) . . . . .	47	
48 Aviation gasoline credit/refund (from line 16, Part A) <input type="text"/> gallons × \$0.0828 =	48	
49 Consumption tax on aviation gasoline (from Form PT-101.7, line 5) . . . . .	49	
50 Total aviation gasoline tax due (subtract line 48 and add or subtract line 49 from line 47) . . . . .	50	
51 Motor fuel component tax due (multiply line 45, Column 2 by line 46, Column 2) . . . . .	51	
52 Article 13-A motor fuel component and aviation gasoline tax due (add lines 50 and 51) . . . . .	52	

Transfer the amount on line 52 to Form PT-100, *New York State Petroleum Business Tax Return*, line 1, *Column B*.

**Part C - Petroleum Testing Fee**

53 Total receipts this month (from line 10) . . . . .	53	
54 Purchases on which tax has been passed through to you (from line 25) . . . . .	54	
55 Receipts subject to petroleum testing fee (subtract line 54 from line 53) . . . . .	55	
56 Transfers out of state (from line 13) . . . . .	56	
57 Sales to customers out of state (from line 14) . . . . .	57	
58 Total credits (add lines 56 and 57) . . . . .	58	
59 Subtract line 58 from line 55. If line 58 is larger than line 55, enter "0" . . . . .	59	
60 Petroleum testing fee (multiply line 59 by \$0.0005) . . . . .	60	

Transfer the amount on line 60 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**

61 Taxable sales within City of New York and to City of New York dealers . . . . .	61	
62 Taxable use within City of New York . . . . .	62	
63 Total City of New York taxable sales and use (add lines 61 and 62) . . . . .	63	
64 Purchases on which City of New York tax was paid . . . . .	64	
65 Dealer credit card sales to exempt diplomats and missions . . . . .	65	
66 Total deductions (add lines 64 and 65) . . . . .	66	
67 Net gallons taxable (subtract line 66 from line 63) . . . . .	67	
68 Additional City of New York tax (multiply line 67 by \$0.01) . . . . .	68	

Transfer the amount on line 68 to Form PT-100, *New York State Petroleum Business Tax Return*, line 3, *Column A*.