



PT-100
(2/96)

New York State Department of Taxation and Finance
Petroleum Business Tax Return
Tax Law — Articles 12-A and 13-A

0296

(For office use only)

Use this form to report transactions for the month of **February 1996**. This return must be filed by **March 20, 1996**.

Employer identification number or social security number		Business telephone number ()
Legal name	Change of Business Information - If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete Form DTF-95, <i>Change of Business Information</i> . If you need a form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.	
DBA		
Street		
City, state, ZIP code		

Read instructions on back carefully. Keep a copy of this completed form for your records.

Payment — Attach your check or money order payable to: Commissioner of Taxation and Finance . Mail to: NYS TAX DEPARTMENT, PO BOX 1833, ALBANY NY 12201-1833	Payment enclosed
---	------------------

Type of Filer	Column A	Column B	Column C
Check all that apply. You must submit the appropriate attachments for each box checked.	Article 12-A Liabilities	Article 13-A Liabilities	Liability Summary Totals
<input type="checkbox"/> Motor Fuel (registered under Article 12-A as a distributor of motor fuel or as a liquefied petroleum gas fuel permittee - registration or permit # _____)			
1 State motor fuel (from Form PT-101, lines 33 and 52)	1		
2 Petroleum testing fee (from Form PT-101, line 63)	2		
3 Additional city of New York tax on leaded gasoline (Form PT-101, line 71) .	3		
<input type="checkbox"/> Diesel Motor Fuel (registered under Article 12-A as a distributor of diesel motor fuel - registration # _____)			
4 Automotive (from Form PT-102, lines 23 and 43)	4		
5 Nonautomotive (from Form PT-102, line 53)	5		
6 <input type="checkbox"/> Residuals (registered under Article 13-A as a residual petroleum product business - registration # _____) (Form PT-103, line 25)	6		
7 <input type="checkbox"/> Kero-Jet Fuel (registered under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only or registered under Article 13-A as an aviation fuel business - registration # _____) (from Form PT-104, line 17)	7		
8 <input type="checkbox"/> Electric Utilities (from Form PT-105, line 3)	8	()	
9 <input type="checkbox"/> Retailers of Heating Oil Only (registered under Article 12-A as a retailer of heating oil only - registration # _____) (from Form PT-106, lines 11 and 25)	9		
10 Subtotal of taxes due (add lines 1 through 9, Columns A and B)	10		
11 Article 13-A tax due (SEE INSTRUCTIONS)	11		
12 Credits from prior month's return	12		
13 Tax due after credits (see instructions)	13		
14 Refund/reimbursements from Form PT-100-B (attach Form PT-100-B) ...	14		
15 Total balance due (Enter any balance due in the appropriate column. If the amount in either column is an overpayment, enter "0" and enter the overpayment amount on line 21 in the appropriate column. Add the amounts in Columns A and B and enter the total in Column C.)	15		
16 Current period electronic funds transfer or certified check payment already made (attach Form PT-100-A)	16		
17 Net balance due (subtract line 16 from line 15)	17		
18 Penalties (see instructions)	18		
19 Interest (see instructions)	19		
20 Total amount due (add lines 17, 18 and 19)	20		
21 Overpaid amounts (if either column is overpaid, enter the overpaid amount)	21		
22 Amount to be credited to next month's return	22		
23 Amount to be refunded (see instructions)	23		

I am a sales tax exempt organization. I am not subject to tax on petroleum businesses. My exemption number is _____

I certify that this business is duly licensed or registered to deal in each of the products that are being reported and that this return, including any accompanying riders, is to the best of my knowledge and belief true, correct and complete.

Date	Authorized signature	Official title
Date	Signature of individual or name of firm preparing this return (if other than taxpayer)	Preparer's address

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

	Column 1 Aviation Gasoline	Column 2 Motor Fuel
34 Enter the amount from line 11 in <i>Column 1</i> and the amount from line 12 in <i>Column 2</i> ..	34	
35 Adjustment (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 the U.S. Government and New York State and its 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 the 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, <i>Column 2</i>)	45	
46 Tax rate (\$0.1441 per gallon)	46	.1441
47 Aviation gasoline component (multiply line 43, <i>Column 1</i> by line 46, <i>Column 1</i>)	47	
48 Aviation gasoline credit/refund (from line 16, Part A) [] gallons × \$0.0860 =	48	
49 Consumption tax on aviation gasoline (from Form PT-101.7, line 5; enter any negative amount in brackets []).	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, <i>Column 2</i> by line 46, <i>Column 2</i>)	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, **Petroleum Business Tax Return**, line 1, **Column B**.

Part C – Petroleum Testing Fee

53 Total receipts this month (from line 10)	53	
54 Total gallons of CNG, LPG and any other liquid or gas sold or used as motor fuel (from line 31)	54	
55 Total gallons (add lines 53 and 54)	55	
56 Purchases on which tax has been passed through to you (from line 25)	56	
57 Receipts subject to the petroleum testing fee (subtract line 56 from line 55)	57	
58 Transfers out of state (from line 13)	58	
59 Sales to customers out of state (from line 14)	59	
60 Inventory gain or loss (from line 18)	60	
61 Total credits (add lines 58 and 59, and add or subtract line 60)	61	
62 Gallons subject to testing fee (subtract line 61 from line 57; enter any negative amount in brackets [])	62	
63 Petroleum testing fee (multiply line 62 by \$0.0005)	63	

Transfer the amount on line 63 to Form PT-100, **Petroleum Business Tax Return**, line 2, **Column A**.

Part D – Additional New York City Tax on Leaded Gasoline

64 Taxable sales within the city of New York or to New York City dealers	64	
65 Taxable use within the city of New York	65	
66 Total New York City taxable sales and use (add lines 64 and 65)	66	
67 Purchases on which the New York City tax was paid	67	
68 Dealer credit card sales to exempt diplomats and missions	68	
69 Total deductions (add lines 67 and 68)	69	
70 Net gallons taxable (subtract line 69 from line 66)	70	
71 Additional New York City tax (multiply line 70 by \$0.01)	71	

Transfer the amount on line 71 to Form PT-100, **Petroleum Business Tax Return**, line 3, **Column A**.