



Instructions for Form PT-101

Tax on Motor Fuels and Supporting Schedules

(Forms PT-101.1 through PT-101.7)

General Information

Please be sure to include all specific information requested on the forms you file. Composite entries and terms such as *various* and *unknown* are not acceptable. Failure to provide all essential information could result in the cancellation or suspension of your motor fuel distributor registration.

If you are an exempt organization that has established its status as an exempt organization under section 1116(a) of the Tax Law, and any motor fuel, diesel motor fuel or residual petroleum product that you import into New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum products (do not complete Part B of Form PT-101).

Note: Distributors that sell or use compressed natural gas or the liquefied petroleum gases such as butane, ethane or propane to operate a motor vehicle on New York State public highways or to operate a pleasure or recreational motor boat on the waterways of New York State or the waterways bordering the state, must use line 32 for both and line 46 for compressed natural gas.

Inventory and Receipts (lines 1 through 12)

Line 1 - Column 1 — Enter total gallons of all motor fuels on hand at all marketing locations in New York State, including terminals and pipelines. The term *marketing locations* includes:

1. bulk stations and warehouses;
2. storage tanks located at refineries containing finished material turned over to the marketing department for resale or delivery;
3. tide water and pipeline terminals; and
4. pipelines charged to marketing departments.

This figure should be the same as that reported on line 8 of Form PT-101 filed for the previous month. Do **not** include materials in transit or inventories at refineries.

Note: For each delivery of motor fuel entered on Forms PT-101.1 through PT-101.3, you must furnish the following information:

1. date of receipt or delivery;
2. method of delivery (truck, tankwagon, barge, railroad, pipeline, etc.);
3. name of transporter (if barge or railroad, indicate barge name or railroad car number);
4. name of supplier;
5. point of shipment, including terminal name and location;
6. point of delivery, including terminal name and location; and
7. registration number, if applicable. Furnish New York State motor fuel registration number. If

none, furnish New York State sales tax vendor identification number. If none, furnish federal EIN number.

You may use a single entry for receipts and deliveries into or out of a single terminal when the date, method of delivery, name and transporter, point of shipment, point of delivery, purchased from or sold to, are identical. If you elect to combine receipts and/or deliveries, you must also enter the number of individual loads picked up and/or delivered in the *Method of Delivery* column (e.g., "T/T(8)").

Receipts and deliveries by barge, railroad, pipeline, etc., must be listed individually.

If deliveries to customers cannot be identified with specific purchases due to commingled product, complete the following columns on Form PT-101.2, Parts I and II, for each purchase:

1. *Date Shipped*;
2. *Method of Delivery*;
3. *Name of Transporter and Transporter Number*;
4. *Purchased From*;
5. *Point of Shipment* (pickup); and
6. *Column A* or *Column B*, as appropriate.

Then complete the following columns for each sale:

1. *Sold To*;
2. *Point of Delivery*; and
3. number of gallons delivered should be entered in the column marked *Point of Shipment*.

Although the above sequence is preferable, you may enter all receipts for the month followed by all sales for the month.

If the tax has been passed through to you by your supplier, as evidenced by Form FT-935 or other document given to you by your supplier, enter the number of gallons in *Column A* of appropriate Form PT-101.1 through PT-101.3.

All other purchases should be entered in *Column B*.

Line 2 - Columns 1 and 2 — From Form PT-101.1, Part I, enter the total of all receipts at all marketing locations in New York State from all sources outside the state. However, do not include direct shipments that did not pass through your marketing locations in this state. Report these direct shipments on lines 4 and 5.

Supporting Form PT-101.1, Part I, must show:

1. Gallons received in company transfers by state from which received.
2. Gallons received from outside the state from all other sources listed by consignors.
3. Fuel returns of 5,000 gallons or more (per customer) received from customers outside the state if the original

sale or sales were made in a previous month. Show name and address of customer from whom each return was received. Returns of less than 5,000 gallons per customer should be adjusted on line 14.

- 4. Shipments in transit from vendors outside the state at the:
 - a. Beginning of the month. Report each individual shipment.
 - b. End of month. Do not include items in transit at the end of the month in totals. These items should be shown as footnotes at the bottom of the schedule.

For items 1 through 4, see the *Note* under *Inventory and Receipts* for reporting requirements.

Line 3 - Columns 1 and 2 — From Form PT-101.1, Part II, enter all receipts at all marketing locations in the state received from sources within the state. Do not include direct shipments that did not pass through your marketing locations in this state. Report these direct shipments on lines 4 and 5.

Supporting Form PT-101.1, Part II, must show:

- 1. Receipts from own refineries within the state.
- 2. Receipts from vendors within the state showing quantities received from each vendor.
- 3. Motor fuel blended or compounded at marketing locations in the state.
- 4. Fuel returns of 5,000 gallons or more (per customer) received from customers in the state if the original sale was made in a previous month. Show name and address of customer from whom each return was received. Returns of less than 5,000 gallons should be adjusted on lines 14, 15, 16, 17, 18 and 21 according to the original tax status of each return.
- 5. Shipments in transit from vendors within the state at the:
 - a. Beginning of the month. Report each individual shipment.
 - b. End of month. Do not include items in transit at the end of the month in totals. These items should be shown as footnotes on the bottom of the schedule.

For items 1 through 5, see the *Note* under *Inventory and Receipts* for reporting requirements.

Line 4 - Columns 1 and 2 — From Form PT-101.2, Part I, enter direct shipments out of state including:

- 1. Direct shipments from the reporting company's own refineries and/or vendors in this state to reporting company's own locations out of state.
- 2. Direct shipments from the reporting company's own refineries and/or vendors in this state to customers out of state.

See the *Note* under *Inventory and Receipts* for reporting requirements.

Line 5 - Columns 1 and 2 — From Form PT-101.2, Part II, enter direct shipments to customers in this state. Include total gallons of motor fuels shipped directly from the reporting company's own refineries and/or vendors in this

state and from all sources outside the state to customers in this state that have not passed through marketing locations in this state.

Identification number of purchaser is required if purchaser is a reseller; if not a reseller, enter identification number if available.

Report direct shipments to service stations (owned either by you or your customers) on Form PT-101.2, Part II, as a purchase and also on Form PT-101.6 as a sale.

If a direct shipment is made to your customer and the transporter is not known, enter **direct** in column captioned *Name of Transporter and Transporter Number*.

See *Note* under *Inventory Receipts* for reporting requirements.

Line 6 - Columns 1 and 2 — From Form PT-101.3, enter total gallons not reported elsewhere on this form that the reporting company is to take up as a debit and be held accountable for. Include on Form PT-101.3 items such as motor fuel withdrawn from refineries in this state for the reporting company's own consumption or use for taxable purposes. Explain in detail the nature of these receipts.

See *Note* under *Inventory and Receipts* for reporting requirements.

Line 8 - Column 1 — Enter inventory on hand at the end of the month. This figure cannot be a negative amount. An "accommodation sale" must be treated as a purchase and a sale. **Do not** include motor fuel in transit to marketing locations of the reporting company at the end of the month.

Line 11 - Column 2 — Enter the total number of gallons of aviation gasoline included in the figure shown on line 10, Column 2. Also enter these gallons on line 35, Column 1, Part B.

Line 12 - Column 2 — Subtract line 11 from line 10 and enter the result. Also enter the result on line 35, Column 2, Part B.

Part A — Computation of the Article 12-A Tax (lines 13-34)

Distribution

Note: For each sale of motor fuel entered on Forms PT-101.4, PT-101.5 (Part IV) and PT-101.6 for transfer of totals to lines 13, 14, 18 and 21, you must furnish the following information in the schedules:

- 1. date shipped (date of sale or transfer);
- 2. method of delivery (truck, tankwagon, barge, railroad, pipeline, etc.);
- 3. name of transporter (if barge or railroad, indicate barge name or railroad car number);
- 4. name of customer;
- 5. point of shipment, including terminal name and location; and
- 6. point of delivery, including terminal name and location.

All sales made to an individual (end user) may be totaled during the month and a single entry made on the appropriate form. Each individual customer must be listed separately.

Line 13 — From Form PT-101.4, Part I, enter the total gallons shipped from the reporting company's marketing locations in this state to its own locations out of state. Form PT-101.4, Part I, must be prepared **in duplicate** for each state and province.

See *Note* on page 2 for reporting requirements.

Line 14 — From Form PT-101.4, Part II, enter the total gallons of all motor fuels shipped from refineries, vendors or marketing locations in this state to other states and provinces.

Information on Form PT-101.4, Part II, should include direct shipments shown on Form PT-101.2, Part I, and the total gallonage shipped from reporting company's marketing locations in this state to customers in other states and provinces. Form PT-101.4, Part II, must be prepared **in duplicate** for each state and province.

Also include on Form PT-101.4, Part II, sales if customers for immediate export out of New York State if the customers took possession within New York State and the tax has not been passed through.

Line 15 — From Form PT-101.5, Part I, enter the total gallons sold in this state to departments or agencies of the U.S. government, the state of New York or any political subdivision thereof if the tax has not been passed through.

Supporting Form PT-101.5, Part I, must show name and gallonage for each agency and other information as required in the various headings of the form.

Line 16 — From Form PT-101.5, Part II, enter the total gallons of motor fuel sold in this state to reservation dealers, exempt Indian nations or tribes and qualified Indian consumers if the tax has not been passed through. **Also include sales on reservations to Indian nations or tribes that have entered into an agreement with New York State to purchase motor fuel tax free. Call toll free 1 800 972-1233 to receive an update on which Indian nations, tribes or reservations you may sell motor fuel to, tax free. Any Indian nations or tribes that enter into an agreement with New York State will not be subject to the tax exemption coupon system.**

Form PT-101.5, Part II, must show the date, the name and address of purchaser, the coupon or exempt organization number, the registration number (if applicable) and the number of gallons sold. For sales to reservation dealers (including a nation or tribal retail operation), you must attach the properly completed white (department) copy of the exemption coupon, Form AU-14. These sales may not exceed the preprinted amount on the coupon.

Sales to Indian nations or tribes for government use (not for resale) must be supported by a properly completed Form FT-939, *Certificate of Tax Exemption for a Qualified Indian Nation or Tribe on Purchases of Motor Fuel, Diesel Motor Fuel and Cigarettes*. A sale to a qualified Indian consumer (not for resale) must be supported by a properly

completed Form DTF-801, *Certificate of Individual Indian Exemption from State Taxes on Property or Services Delivered on a Reservation*. For additional information, see Tax Department memorandum TSB-M-97(2)M.

Sales to Indian nations or tribes that have entered into an agreement with New York State to purchase motor fuel tax free must be supported by the delivery tickets, invoices, or other documents.

Line 17 — From Form PT-101.5, Part III, enter the total gallons of aviation gasoline sold to registered retail sellers of aviation gasoline or imported if the reporting company is registered as a retail seller of aviation gasoline or is an airline and the fuel is delivered to the facility where the distributor is a fixed-base operator or to the facility where the airline fuels its aircraft.

You must show on Form PT-101.5, Part III, the date, name of purchaser, identification number, delivery or storage location, and the number of gallons. The distributor must receive an *Exemption Certification for Registered Retail Sellers of Aviation Gasoline* (Form FT-1013) for sales to retail sellers of aviation gasoline. A distributor who is registered as a retail seller of aviation gasoline or who is an airline must enter in the space provided on the schedule the amount of aviation gasoline imported into the state and delivered to its facilities.

Line 18 — From Form PT-101.5, Part IV, enter the total gallons of motor fuel sold to exempt hospitals and credit card sales made by dealers to exempt diplomats and missions.

On sales of motor fuel sold to exempt hospitals, you must indicate the sales tax exemption number.

On credit card sales made by dealers to exempt diplomats and missions, you must indicate the credit card exemption number. Enter the total gallons of motor fuel on which the tax was passed through to dealers but not passed through by the distributor when billing the exempt diplomats and missions.

Also include on Form PT-101.5, Part IV, the total gallons of motor fuel used by the reporting company for off-highway purposes.

See *Note* on page 2 for reporting purposes.

Line 19 — Enter the total number of gallons of motor fuel that were gained or lost due to evaporation, shrinkage and handling at bulk storage facilities (other than retail service stations). You must maintain records to substantiate such gains or losses. In addition, you may include on this line the total gallons of motor fuel lost due to a casualty, provided the loss has been approved by the Tax Department.

You must submit a report of casualty loss within 24 hours to the NYS Tax Department, TTB-FACCTS, Fuels Audit Unit, Building 8-855, W A Harriman Campus, Albany NY 12227 requesting to include the loss.

Tax Accountability

Line 21 — From Form PT-101.6, enter the total gallons sold by the reporting company on which the tax is required to be passed through.

Enter "M" number if purchaser is a registered motor fuel distributor; or, if not a reseller, enter the NYS sales tax vendor identification number or purchaser's federal identification number.

All deliveries made to resellers must be listed on this schedule. However, multiple deliveries to a single location may be combined on a daily basis.

Direct shipments to service stations (owned by you or your customer) must be reported as a sale and reported on this form.

If a direct shipment is made to your customer and the transporter is not known, enter **direct** in column captioned *Name of Transporter*.

See *Note* on page 2 for reporting requirements.

Line 22 — Enter the total gallons of motor fuel used by the reporting company for other than off-highway purposes.

Line 26 — From Columns A of Form PT-101.1, Form PT-101.2 and Form PT-101.3, enter the total purchases on which the motor fuel tax has been passed through to you by your supplier.

Line 30 — Enter the total adjustments for any prior period. This may be a plus or minus figure. Entries should be supported by detailed explanation.

Line 32 — Enter the total gallons of liquefied petroleum gases such as propane, butane and ethane and compressed natural gas that were used in the operation of a motor vehicle on New York State public highways or in a pleasure or recreational motor boat on the waterways of New York State, including waterways bordering the state.

Line 34 — Transfer the amount on line 34 to line 1, Column A on Form PT-100.

Part B — Computation of the Article 13-A Motor Fuel Component and Aviation Gasoline Component (lines 35 through 54)

Line 35 — Enter in Column 1 the total number of gallons from line 11, Column 2 of this form and enter in Column 2 the total number of gallons from line 12, Column 2 of this form.

Line 36 — Adjustments - Enter the net number of gallons of aviation gasoline in Column 1 and of motor fuel (excluding aviation gasoline) in Column 2 from the following:

— Aviation gasoline and motor fuel purchased prior to September 1, 1990, on which the 13-A gross receipts tax was not paid. This figure should be added to line 35 when computing line 37.

— Bulk inventory gains (losses) included in line 19. This figure should be added to (subtracted from) line 35 when computing line 37.

Explain the adjustment in the space provided on the return.

Line 38 — In Column 1, enter the number of gallons of aviation gasoline included in line 13 and enter the remaining number of gallons in Column 2.

Line 39 — In Column 1, enter the number of gallons of aviation gasoline included in line 14, and enter the remaining number of gallons in Column 2.

Line 40 — In Column 1, enter the number of gallons of aviation gasoline included in line 15 and enter the remaining number of gallons in Column 2.

Line 41 — In Column 1, enter the number of gallons of aviation gasoline included in line 16 and enter the remaining number of gallons in Column 2.

Line 44 — In Column 1, enter the number of gallons of aviation gasoline included in line 26 and enter the remaining number of gallons in Column 2.

Line 51 — In column 1, enter the amount from Form PT-101.7, line 5, on line 51; enter any negative amounts in brackets.

Line 54 — Transfer the amount on line 54 to line 1, Column B, on Form PT-100.

Part C — Petroleum Testing Fee (lines 55-65)

Line 65 — Transfer the amount on line 65 to line 2, Column A, on Form PT-100.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.