



PT-102

(1/97)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0197

Use this form to report transactions for the month of **January 1997**.

Employer identification number or social security number
Name

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form 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 Article 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 the United States government and New York State and its 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 Inventory loss from bulk storage and casualty losses (see instructions)	16	
17 Total nontaxable distribution (add lines 8 through 16)	17	
18 Total gallons subject to tax (subtract line 17 from line 7)	18	
19 Gallons acquired with the tax passed through that were sold, used or transferred	19	
20 Taxable gallons before adjustments (subtract line 19 from line 18)	20	
21 Adjustments (see instructions; enter any deduction in brackets []). Explain:	21	
22 Taxable gallons (line 20 and add or subtract line 21)	22	
23 Article 12-A diesel motor fuel tax (multiply line 22 by \$0.08)	23	

Transfer the amount on line 23 to Form PT-100, *Petroleum Business Tax Return*, line 4, Column A. Complete Parts B and C on the back of this form.

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

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

24	Total gallons to be accounted for (from line 7)		24	
25	Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel (from line 8)	25		
26	Sales (except for residential heating) to exempt organizations (from Form PT-102.1, Part V)	26		
27	Sales to the U.S. government and New York State and its 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 25 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 25 through 34		35	
36	Subtract line 35 from line 24		36	
37	Gallons acquired with the tax passed through that were sold, used or transferred (from line 19)		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	Automotive diesel motor fuel tax (multiply line 42 by \$0.1435)		43	
44	Railroad diesel exemption/reimbursement (from Form PT-102.3, Part III) ... <input type="text"/> gallons × \$0.0707 =		44	
45	Net automotive diesel motor fuel tax due (subtract line 44 from line 43)		45	

Transfer the amount on line 45 to Form PT-100, Petroleum Business Tax Return, line 4, Column B.

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

46	Amount from line 34, Part B (above)		46	
47	Amount included in line 46 for residential heating		47	
48	Taxable gallons before adjustments (subtract line 47 from line 46)		48	
49	Other adjustments (see instructions; enter any deduction in brackets []). Explain:		49	
50	Taxable gallons (line 48, and add or subtract line 49)		50	
51	Nonautomotive diesel motor fuel tax (multiply line 50 by \$0.1353)		51	
52	Manufacturing exemption/reimbursement (from Form PT-102.3, Part II) ... <input type="text"/> gallons × \$0.0574 =	52		
53	Commercial gallonage credit/reimbursement ... <input type="text"/> gallons × \$0.0287 =	53		
54	Total exemptions/credits/reimbursements (add lines 52 and 53)		54	
55	Net nonautomotive diesel motor fuel tax due (subtract line 54 from line 51)		55	

Transfer the amount on line 55 to Form PT-100, Petroleum Business Tax Return, line 5, Column B.

NOTE: All filers of Form PT-102 must also complete Form PT-102.3, Part I, Diesel Motor Fuel - Summary of Taxable Sales (see Instructions). This form **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.