



PT-200
(11/00)

New York State Department of Taxation and Finance

**Quarterly Petroleum
Business Tax Return
of a Retailer of Heating Oil Only and a
Distributor of Kero-Jet Fuel Only**
Tax Law — Articles 12-A and 13-A

Q400

For office use only

Use this form to report transactions for the quarterly period **September 1, 2000, through November 30, 2000.**
You must file this return by **December 20, 2000.**

| | |
|--|--|
| Employer identification number or social security number | Business telephone number () |
| Legal name | Change of business information: If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95, <i>Business Tax Account Update</i> . If you need a form, see the <i>Need help?</i> section on the back of this form. |
| DBA | |
| Street | |
| City, state, ZIP code | |

Monthly filers must use Form PT-100, plus Form PT-106 or Form PT-104. Read instructions on back carefully. Keep a copy for your records.

| | |
|---|------------------|
| Payment — Attach 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 Article 12-A liabilities | Column B Article 13-A liabilities | Column C Liability totals |
|---|--------------------------------------|--------------------------------------|------------------------------|
| <input type="checkbox"/> I am a sales tax exempt organization. I am not subject to Article 13-A tax on petroleum businesses (<i>see instructions</i>). My exemption number is _____ | | | |
| 1 <input type="checkbox"/> Retailers of heating oil only (registered under Article 12-A as a retailer of heating oil only: registration # _____) (from Form PT-201, lines 11 and 24) | 1 | | |
| 2 <input type="checkbox"/> Tax on kero-jet fuel (registered under Article 12-A as a distributor of kero-jet fuel only: registration # _____) (from Form PT-202, line 17) | 2 | | |
| 3 Subtotal of taxes due (<i>amount from line 1 or line 2</i>) | 3 | | |
| 4 Article 13-A tax due (<i>see instructions</i>) | 4 | | |
| 5 Credits from prior quarterly return | 5 | | |
| 6 Total balance due (<i>Enter balance due in the appropriate column. If the amount in either column is an overpayment, enter "0" and enter the overpayment amount on line 10 in the appropriate column. Add the amounts in Columns A and B and enter the total in Column C.</i>) | 6 | | |
| 7 Penalties (<i>see instructions</i>) | 7 | | |
| 8 Interest (<i>see instructions</i>) | 8 | | |
| 9 Total amount due (<i>add lines 6, 7, and 8 in Column C</i>) | 9 | | |
| 10 Overpaid amounts (<i>if either column is overpaid, enter the overpaid amount</i>) .. | 10 | | |
| 11 Amount to be credited to next quarterly return | 11 | | |
| 12 Amount to be refunded | 12 | | |

I certify that this business is duly registered to deal in the product that is 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 |

Instructions

You must file Form PT-200, *Quarterly Petroleum Business Tax Return of a Retailer of Heating Oil Only and a Distributor of Kero-Jet Fuel Only*, for each quarterly period. Monthly filers must use Form PT-100, plus Form PT-106 or Form PT-104.

If you do not receive the proper forms covering a tax you owe, call the forms and publications number listed under the *Need help?* section near the end of these instructions.

If you are a sales tax exempt organization that has established its status as an exempt organization under section 1116(a) of the Tax Law, and any 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 businesses. Check the appropriate box and do not compute a tax liability on any line in Column B of Form PT-200.

All retailers of heating oil only and distributors of kero-jet fuel only who are otherwise not required to be registered as distributors of motor fuel, distributors of diesel motor fuel, residual petroleum product businesses, or liquefied petroleum gas fuel permittees must file Form PT-200. This return recaps the amount of the various taxes computed on Forms PT-201 and PT-202, and determines the total amount due, including any appropriate penalty and interest.

Changes in business information — Make changes to any incorrect preprinted information shown on the label. In addition, you must report any changes in your business name, ID number, mailing address, business address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. To obtain the form, call the forms and publications number listed under the *Need help?* section near the end of these instructions.

Type of filer — Indicate by checking the appropriate box(es) in the left-hand column on the front of the return the type of petroleum product you are registered to deal in. Enter your registration number. You must attach the appropriate Form PT-201 or PT-202 for each box checked.

Line instructions

Enter any credit amounts in brackets.

Line 1 — Enter in Column A the amount from Form PT-201, line 11; enter in Column B the amount from Form PT-201, line 24.

Line 2 — Enter the amount from Form PT-202, line 17.

Line 3 — Enter in Column A the amount, if any, from line 1, Column A. Enter in Column B the amount from line 1 or 2, Column B.

Line 4 — There is a minimum Article 13-A tax of \$75 per quarter (\$25 per month) for a retailer of heating oil only. If you are a **distributor of kero-jet fuel only** filing Form PT-202, and not otherwise required to be registered under Articles 12-A or 13-A of the Tax Law, the minimum Article 13-A tax is \$6 per quarter (\$2 per month). For a distributor of kero-jet fuel only, enter the larger of line 3, Column B, or \$6. If you are a **retailer of heating oil only** and if the amount on line 3, Column B, is less than the \$75, complete the table below and follow the instructions to determine the correct amount to enter on line 4. **Note:** If you have been registered for only **one** or **two** months during the quarter, use \$25 (\$2) or \$50 (\$4) respectively instead of \$75 (\$6) to determine the correct amount to enter on line 4.

Table for determining line 4

(Do not enter any negative amounts; if any amount is less than zero, enter "0.")

| | |
|--|--|
| Amount from line 20, Form PT-201 | |
| Amount from line 23, Form PT-201 | |
| Total (enter here and on line b below) | |

— If the total above is greater than or equal to \$75 (\$6), you have met the minimum tax requirement. Enter the amount from line 3, Column B, on line 4, Column B. **Stop here.**

— If the total above is less than \$75 (\$6), you owe additional minimum tax. This additional minimum tax due will increase your liability or decrease your credit shown on line 3, Column B.

| | |
|--|------------|
| a. Minimum tax | \$75 (\$6) |
| b. Total (from above) | |
| c. Additional minimum tax due (subtract line b from line a) | |
| d. Amount from line 3, Column B | |
| e. Total due (credit) (add lines c and d) | |

Enter the amount from line e on line 4, Column B.

Line 5 — The Article 12-A credit is the total credit from line 11, Column A, of your prior quarterly Form PT-200. The Article 13-A credit is the total credit from line 11, Column B, of your prior quarterly Form PT-200.

Line 6 — Column A — If, after applying the credit from line 5 to the amount on line 3, the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter "0" and show the overpayment on line 10.

Column B — If, after applying the credit from line 5 (and from line 3, if negative) to the amount on line 4, the result is an amount greater than zero, enter the balance due. If the result is zero or less than zero (negative amount), enter "0" and show the overpayment on line 10.

Line 7 — Penalty — A penalty is imposed at the rate of 10% of the tax due for the first month or part of a month and 1% of the tax due for each subsequent month or part of a month in which the tax remains unpaid, up to a maximum penalty of 30%.

If a return is not filed within 60 days of the due date, the penalty will be determined as indicated above but will not be less than the lesser of \$100 or 100% of the tax due. In addition, failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

Line 8 — Interest — Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the day the tax was due until the day the tax is paid. Interest is a charge for the use of state funds and may not be waived. If you require assistance in the computation of interest, call the tax information number listed under the *Need help?* section below.

Line 9 — Attach a check or money order for the total amount due on line 9 payable to **Commissioner of Taxation and Finance**. Mail to: **NYS Tax Department, PO Box 1833, Albany NY 12201-1833**. If you are using a private delivery service, address your return to: **NYS Tax Department, Misc. Tax Return Processing — 8A, W A Harriman Campus, Albany NY 12227**. For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(07)M.

Lines 11 and 12 — If Columns A or B (or both) on line 10 show an overpayment, enter on line 11 the amount you want to take as a credit on line 5 of your next quarterly return. Enter on line 12 the amount that should be refunded to you.

Signature — The return must be signed and dated by the owner (if an individual), a partner (if a partnership), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner or officer of the business is paid to prepare the return, he or she is required to sign and date the return and provide his or her mailing address.

Need help?

Tax information: 1 800 972-1233
 Forms and publications: 1 800 462-8100
 From outside the U.S. and outside Canada: (518) 485-6800
 Fax-on-demand forms: 1 800 748-3676
 Internet access: <http://www.tax.state.ny.us>
 Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 12-A, 13-A, 21, and 21-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer the motor and diesel motor fuel, petroleum, highway use, and fuel use taxes under Articles 12-A, 13-A, 21, and 21-A of the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law. In some cases, failure to provide the required information may result in denial, cancellation, or suspension of a registration as a distributor of motor or diesel motor fuel or of a license as a terminal operator or importing/exporting transporter.