



Tax on Residual Petroleum Product Businesses

Tax Law — Article 13-A

Use this form to report transactions for the month of **September 2001**.

Name	FEIN
------	------

Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.

Inventory	Gallons
1 Opening inventory (gallons available at the beginning of the month)	1
2 Receipts in New York State from sources located outside this state (from schedule PT-103.1, Part I)	2
3 Receipts in New York State from sources located within this state (from schedule PT-103.1, Part II)	3
4 Other receipts (from schedule PT-103.1, Part III)	4
5 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 6)	5
6 Gallons available for sale or use (add lines 1 through 5)	6
7 Closing inventory (gallons available at the end of the month)	7
8 Total gallons to be accounted for (subtract line 7 from line 6)	8

Exempt sales and use	
9 Sales to registered residual petroleum product businesses (from schedule PT-103.1, Part IV)	9
10 Sales to the U.S. government, New York State and municipalities (from schedule PT-103.1, Part V)	10
11 Sales to exempt organizations (from schedule PT-103.1, Part VI)	11
12 Transfers out of New York State (from schedule PT-103.2, Part I)	12
13 Sales in New York State for immediate export (from schedule PT-103.2, Part II)	13
14 Sales or use for residential heating/cooling	14
15 Sales or use as bunker fuel in vessels (from schedule PT-103.3, Part I)	15
16 Sales or use for production of tangible personal property for sale by manufacturing, processing, or assembly (from schedule PT-103.3, Part II)	16
17 Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses	17
18 Sales or use for farming	18
19 Total exempt sales and uses (add lines 9 through 18)	19

Taxable gallons	Gallons A	Combined tax rate	Tax B
20 Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A)	20		

Taxable sales and uses		Combined tax rate	\$
21 Sales or use for nonresidential heating/cooling	21	× \$.047	\$
22 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale	22	× \$.115	\$
23 Taxable sales (add lines 21 and 22, column A)	23		
24 Other taxable sales and uses of residual petroleum product (subtract line 23 from line 20 in column A; multiply by the tax rate and enter the result in column B) ..	24	× \$.059	\$
25 Tax due before adjustments (add lines 21, 22, and 24 in column B)	25		\$

Adjustments		Combined tax rate	\$
26 Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	26		\$

Balance due/credit		\$
27 Total tax/credit due (line 25 and add or subtract line 26 in column B)	27	\$

Transfer the amount on line 27 to Form PT-100, *Petroleum Business Tax Return*, line 3.

Rate per gallon explanation chart
.047 - includes the rate for the petroleum business tax at the nonresidential heating rate only
.059 - includes the rate for the petroleum business tax at the commercial gallonage rate only
.115 - includes the full rate for the petroleum business tax only

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