



**PT-200**  
(8/01)

New York State Department of Taxation and Finance

**Quarterly Petroleum  
Business Tax Return**  
(Retailer of Heating Oil Only and  
Distributor of Kero-Jet Fuel Only)

**Q301**

For office use only

Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the quarterly period **June 1, 2001, through August 31, 2001.**  
You must file this return by **September 20, 2001.**

|                       |                                  |  |
|-----------------------|----------------------------------|--|
| FEIN                  | Business telephone number<br>( ) | <b>Change in business information</b><br>— 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>Business Tax Account Update</i> . To change only your address, use Form DTF-96, <i>Report of Address Change for Business Tax Accounts</i> . If you need a form, see <i>Need help?</i> on the back. |
| Legal name            |                                  |  |
| DBA                   |                                  |  |
| Street                |                                  |  |
| City, state, ZIP code |                                  |  |

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

|  |                  |
|--|------------------|
| <b>Payment</b> — Attach your check or money order payable to: <b>Commissioner of Taxation and Finance.</b><br>Mail to: NYS Tax Department, PO Box 1833, Albany NY 12201-1833 | Payment enclosed |
|--|------------------|

Type of filer - Check appropriate box. You must submit the appropriate attachments for each box checked.

| Type of filer - Check appropriate box. You must submit the appropriate attachments for each box checked.                                   |           | Totals |  |
|--|-----------|--------|--|
| <input type="checkbox"/> <b>1</b> Retailers of heating oil only (registered as a retailer of heating oil only) (from Form PT-201, line 22) | <b>1</b>  |        |  |
| <input type="checkbox"/> <b>2</b> Tax on kero-jet fuel (registered as a distributor of kero-jet fuel only) (from Form PT-202, line 17)     | <b>2</b>  |        |  |
| <b>3</b> Subtotal of tax due (amount from line 1 or line 2)  | <b>3</b>  |        |  |
| <b>4</b> Credits from prior quarterly return   | <b>4</b>  |        |  |
| <b>5</b> Balance due (subtract line 4 from line 3; if an overpayment enter "0" and enter the overpayment amount on line 9 below)           | <b>5</b>  |        |  |
| <b>6</b> Penalties (see instructions)  | <b>6</b>  |        |  |
| <b>7</b> Interest (see instructions)   | <b>7</b>  |        |  |
| <b>8</b> Total amount due (add lines 5, 6, and 7)  | <b>8</b>  |        |  |
| <b>9</b> Overpayment (see line 5)  | <b>9</b>  |        |  |
| <b>10</b> Amount to be credited to next quarterly return   | <b>10</b> |        |  |
| <b>11</b> Amount to be refunded  | <b>11</b> |        |  |

I am a sales tax exempt organization and not subject to the Article 13-A tax on petroleum businesses (see instructions).

My exemption number is \_\_\_\_\_.

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<br>(if other than taxpayer) | Preparer's address |

# Instructions

## General information

You must file Form PT-200, *Quarterly Petroleum Business Tax Return*, for each quarterly period. Monthly filers must use Form PT-100 and Form PT-106 or PT-104.

If you do not receive the proper forms covering a tax you owe, call the forms and publications number listed under *Need help?* below.

All retailers of heating oil only and distributors of kero-jet fuel only who are 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, *Retailers of Heating Oil Only*, and PT-202, *Tax on Kero-Jet Fuel*, 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 change only your address, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can obtain these forms by fax, phone, or from our Web site; see *Need help?* below.

**Type of filer** — Indicate by checking the appropriate box in the left-hand column on the front of the return the type of petroleum product you are registered to deal in.

## Line instructions

**Lines 1 and 2** — You must attach the appropriate Form PT-201 or PT-202 for the box checked. Enter any credit amounts in brackets.

**Line 1** — Enter the amount from Form PT-201, line 22.

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

**Line 3** — Enter the amount from line 1 or 2.

**Line 4** — Enter the total credit from line 10 of your prior quarterly Form PT-200.

**Line 5** — If, after applying the credit from line 4 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 9.

**Line 6 — Penalties** — 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 7 — 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 *Need help?* below.

**Line 8** — Attach a check or money order for the total amount due on line 8 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 — Bldg. #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 10 and 11** — If line 9 shows an overpayment, enter on line 10 the amount you want to take as a credit on line 4 of your next quarterly return. Enter on line 11 the amount that should be refunded to you.

**Sales tax exempt organizations** — 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 all diesel motor fuel that you import into New York State is consumed exclusively by you, then you are not subject to the petroleum business tax. Check the appropriate box on front and do not include any petroleum business tax (Article 13-A) in the amounts on Forms PT-201 or PT-202.

**Signature** — The return must be signed and dated by the owner (if an individual), a partner (if a partnership), or by the president, treasurer, chief accounting officer, or any other person authorized to act on behalf of the corporation (if a 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?



Business 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  
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.