

## Tax on Diesel Motor Fuel Tax Law — Articles 12-A and 13-A

	Tax Edit 71		, . <b>_</b> , . a.									
Jse	this form to report transactions for the month of November 2009.											
Legal name			FEIN									
	d instructions (Form PT-102-I) carefully. Keep a copy of this compleure to complete the back page of this form.	eted f	orm for y	our records								
nv	entory							Ga	llons			
1	Opening inventory (this figure cannot be a negative amount)						1					
	Receipts in New York State from sources located <b>outside</b> this sta						2					
	eceipts in New York State from sources located within this state (from Form PT-102.1, Part 2)											
4	nventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5)											
5	allons available for sale or use (add lines 1 through 4)											
6	osing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instr.)						6					
7	Total gallons to be accounted for (subtract line 6 from line 5)											
Exe	empt sales and uses											
8	Sales or use for residential heating/cooling						8					
	Gallons of dyed diesel motor fuel purchased with a direct pay per							_				
	included in line 8			9								
	Sales or use in manufacturing (from Form PT-102.4, Part 2)						10					
11	Sales to exempt organizations for nonresidential heating (from For	rm PT-	102.2, Pai	rt 2, column /	4)		11					
	Sales or use for farming						12	╀——				
13		Sales of kero-jet fuel to airlines and self-use by airlines in aircraft (You must also complete Form PT-104.										
4.4		Do not transfer amounts from Form PT-104 to this line.)										
	Sales of water-white kerosene to consumers or filling stations						14	_				
15	Sales of kerosene (not included on lines 8 through 14) for nonres (provided it is not blended or mixed with another product)						15					
16	Sales of unenhanced diesel product to persons registered under						13					
10	Articles 12-A/13-A for diesel motor fuel (from Form PT-102.2, Part	1)		16								
17	Sales of dyed diesel motor fuel to holders of a direct pay permit	.,										
	(from schedule PT-102.2, Part 5)			17								
18	otal (add lines 16 and 17)											
	Transfers and sales out of New York State (from Form PT-102.3, Part 1)						19					
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)						20					
	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)						21					
	Sales to U.S. government and to New York State and its municipalities (from Form PT-102.2, Part 4)											
23	Diesel product compounded or blended with any product to produ			-								
	petroleum product (also include in line 4 of Form PT-103)						23					
	Total exempt sales and uses (add lines 8, 10 through 15, and 18 through 23)						24					
25	Taxable gallons to be accounted for (subtract line 24 from line 7)						25					
Par	tially taxable sales and uses											
			_	Α	(	Combined		В				
			G	allons		tax rate	+	Ta	Х			
26	Sales or use of B20 for nonresidential heating/cooling	26			×	\$.04 =	:  \$					
	Sales or use for nonresidential heating/cooling other than	20			+^	ψ.στ =	Ψ					
	sales or use of B20 on line 26	27			×	\$.05 =	\$					
28	Sales of dyed diesel motor fuel purchased				1.,	,	1 ~					
	with a direct pay permit and sold for											
	nonresidential heating/cooling that were											
	included in line 27											
29	Sales to rate-regulated electric corporations (without a direct											
	pay permit) for use in generating electricity for sale	29			×	\$.161 =	:  \$					

<b>PT-102</b> (11/09) (back)		<b>A</b> Gallons	Combined tax rate		<b>B</b> Tax		
30	Sales of B20 used or consumed directly and exclusively in the		Gallons		lax rate	lax	
	production of tangible personal property by refining, extracting,						
	and mining or in the production of gas, electricity (except sales						
	to rate-regulated electric corporations), refrigeration, or steam,						
	for sale	30		×	\$.074 =	\$	
31	Sales, other than sales reported on line 30, used or consumed						
	directly and exclusively in the production of tangible personal						
	property by refining, extracting, and mining, or in the production						
	of gas, electricity (except sales to rate-regulated electric						
	corporations), refrigeration, or steam, for sale, not including kerosene	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet	31		Ĥ	ψ.000 =	Ψ	
32	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of kerosene for other than heating or production				Ţ	T	
	for sale (provided it is not blended or mixed with another product or						
	used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of B20 to exempt organizations, not reported on line 11						
	(from Form PT-102.2, Part 2, column B, line 3)	34		×	\$.064 =	\$	
35	Sales, other than sales reported on line 34, to exempt organizations,						
	not reported on line 11 (from Form PT-102.2, Part 2, column B, line 4)	35		×	\$.08 =	\$	
36	Sales or use of B20 as railroad diesel (from Form PT-102.4,						
	Part 3, line 2)	36		×	\$.136 =	\$	
37	Sales or use of railroad diesel other than sales or use of B20 on						
	line 36 as railroad diesel (from Form PT-102.4, Part 3, line 3)	37		×	\$.17 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37 (from						
	Form PT-102.4, Part 4)	38		×	\$.1868 =	\$	
39	Partially taxable sales and uses (add lines 26, 27, and 29 through 38						
	in columns A and B)	39				\$	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use) (subtract						
	line 39, column A from line 25 and compute tax)	40		×	\$.2335 =	\$	
41	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	41		×	\$.1868 =	\$	
42	Gallons of diesel motor fuel other than B20 purchased with the						
	taxes included that were sold, used, or transferred	42		×	\$.2335 =	\$	
43	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41 and 42, columns A and B)	43				\$	
	Net taxable gallons (subtract line 43 from line 40, columns A and B)	44		J		\$	
45	Tax due before adjustments (add lines 39 and 44, column B)	45				\$	
Adj	ustments						
46	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		46				\$	
Rai	ance due/credit						
	Total tay/credit due (line 45 and add or subtract line 46 in column B)	47				<b> </b> \$	

## Transfer the amount on line 47 to Form PT-100, Petroleum Business Tax Return, line 2.

**Note**: All filers of Form PT-102 must complete Form PT-102.4, Part 1, *Taxable sales or use* (see instructions). Part 1 must be completed even though the total number of gallons shown on this part is not to be indicated on any line of the tax return. Failure to complete Part 1 will result in additional correspondence and a delay in processing your return.