

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

	iax Law — Al	ucies	s iz-A aliu is-A				
Use	this form to report transactions for the month of October 2010.						
Leg	al name	FEIN					
	d instructions (Form PT-102-I) carefully. Keep a copy of this compure to complete the back page of this form.	leted	form for your records	3.			
Inv	entory					Gallons	
1	Opening inventory (this figure cannot be a negative amount)				1		
2	ceipts in New York State from sources located outside this state (from Form PT-102.1, Part 1)				2		
3	Receipts in New York State from sources located within this star	te (froi	m Form PT-102.1, Part 2	2)	3		
4	Inventory gain/loss and casualty losses (if loss, enter in brackets and	d subt	ract when computing lin	ne 5)	4		
5	Gallons available for sale or use (add lines 1 through 4)				5		
	Closing inventory (gallons available at the end of the month) (this figure of				6		
7	Total gallons to be accounted for (subtract line 6 from line 5)	7					
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 pe						
	included in line 8		9				
	Sales or use in manufacturing (from Form PT-102.4, Part 2)			ì	10		
	Sales to exempt organizations for nonresidential heating (from Fo				11		
	Sales or use for farming			ı	12		
13	Sales of kero-jet fuel to airlines and self-use by airlines in aircraft				40		
4.4	Do not transfer amounts from Form PT-104 to this line.)			ı	13		
	Sales of water-white kerosene to consumers or filling stations Sales of kerosene (not included on lines 8 through 14) for nonres			1	14		
13	(provided it is not blended or mixed with another product)				15		
16	Sales of unenhanced diesel product to persons registered under				13		
	Article 12-A/13-A for diesel motor fuel (from Form PT-102.2, Part		16 ■				
17	Sales of dyed diesel motor fuel to a holder of a direct pay permit						
	heating purposes only) (from schedule PT-102.2, Part 5)						
18	Total (add lines 16 and 17)				18		
19	Transfers or 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	s in New York State for immediate export (from Form PT-102.3, Part 2)					
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3) \dots				21		
	Sales to New York State, its municipalities or to the U.S. government			· ·	22		
23	Diesel product compounded or blended with any product to pro-		-				
	petroleum product (also include in line 4 of Form PT-103)			1	23		
	Total exempt sales and uses (add lines 8, 10 through 15, and 18 through 15 and 18 th	-		ı	24		
25	Taxable gallons to be accounted for (subtract line 24 from line 7)				25		
Paı	tially taxable sales and uses						
			Α	Combined		В	
			Gallons	tax rate		Tax	
00	Colon or upon of P00 for nonvasidantial hasting / and line	00		× \$.038 =	_ 6		
	Sales or use of B20 for nonresidential heating/cooling	26	•	~ ф.U30 =	- Φ		
21	Sales or use for nonresidential heating/cooling other than sales or use of B20 on line 26	27		× \$.048 =	= \$		
28	Sales of dyed diesel motor fuel purchased	21		ψ.υ-τυ -	ĮΨ		
_5	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		× \$.154 =	= \$		

30 Sales of B20 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. 31 Sales, other than sales reported on line 30, used or consumed directly and exclusively in the production of gas, electricity (except sales to rate-regulated electric corporations), refrigeration, or steam, for sale or transplance and 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 hereful to or by nonairlines as jet aircraft fuel not reported on line 13 (You must also complete Form PT-104. Do not transfer amounts from From PT-104 to his line). 32 Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (You must also complete Form PT-104. Do not transfer amounts from From PT-104. Sales in line 3 (You forwided it is not blended or make with another product or success for B20 to exempt organizations, not reported on line 11 (You From PT-102.P. Part 2, column B, line 3). 33 Sales or use of B20 as railroad diesel other than sales or use of B20 on line 36 as railroad diesel other than sales or use of B20 on line 36 as railroad diesel other than sales or use of B20 on line 36 as railroad diesel other than sales or use of B20 on line 36 as railroad diesel other than sales or use of B20 on line 30 column A from line 25 and compute tay). 34 Sales or use of B20 purchased with the taxes included that were sold, used, or transferred dumines 16 and 42 columns and 44 (Sallons of diesel motor fuel other than B20 purchased with the taxes included that were sold, used or transferred dumines 16 and 42 columns and 44 (Sallons of diesel motor fuel other than B20 purchased with the taxes included that were sold, used or transferred dumines 16 and 42 columns and 44 (Sallons of	PT-102 (10/10) (back)			A	Combined		В	
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. 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. 32 Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (four must also complete form PT-104. Do not transfer amounts from Form PT-104 to this line). 33 Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (four mpt product or used to operate a motor vehicle)		Calca of DOO wood on accommod directly and avaluation to		Gallons		tax rate	Tax	Т
and mining or in the production of gas, electricity (except sales to rate-regulated electric corporations), refrigeration, or steam, for sale	30							
to rate-regulated electric corporations), refrigeration, or steam, for sale								
for sale								
31 Sales, other than sales reported on line 30, used or consumed directly and exclusively in the production of tanglible personal property by refining, extracting, and mining, or in the production of gas, electricity (except sales to rate-regulated electric corporations), refigeration, or steam, for sale, not including kerosene. 32 Sales or use of kero-jet fuel to or by nonalinines as jet aircraft fuel not reported on line 13 flow must also complete aircraft fuel not reported on line 13 flow must also complete for mer F104. Do not transfer amounts from F7-104 to this line.) 33 Sales or use of kerosene for other than heating or production for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle). 34 Sales of B20 to exempt organizations, not reported on line 11 (from Form F7-102.2, Part 2, column B, line 3). 35 Sales, other than sales reported on line 34, to exempt organizations, not reported on line 11 (from Form P7-102.2, Part 2, column B, line 4). 36 Sales or use of B20 as rallroad diesel (from Form F7-102.4, Part 3, line 2). 37 Sales or use of rallroad diesel other than sales or use of B20 on line 36 as rallroad diesel other than sales or use of B20 on line 36 as rallroad diesel of from Form F7-102.4, Part 4). 38 Sales or use of B20 not reported on lines 8 through 37 (from Form F7-102.4, Part 4). 39 Partially taxable sales and uses (add lines 26, 27, and 29 through 38 in columns A and B). 5 Vally taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax). 40 Vally taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax). 41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred (add lines 41 and 42, columns A and B). 42 Gallons of diesel motor fuel other than B20 purchased with the taxes included that were sold, used or transferred (add lines 41 and 42, columns A and B). 44 Net taxable gallons (subtract line 43 from lane 40,			30		×	\$.071 =	\$	
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					•	·	
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	•	•						
of gas, electricity (except sales to rate-regulated electric corporations), refrigeration, or steam, for sale, not including kerosene								
Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (You must also complete From PF-104. Do not transfer amounts from Form PF-104 to this line.)								
Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (You must also complete From PF-104. Do not transfer amounts from Form PF-104 to this line.)								
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.) 33 Sales or use of kerosene for other than heating or production for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle)			31		×	\$.089 =	\$	
Sales or use of kerosene for other than heating or production for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle)	32	Sales or use of kero-jet fuel to or by nonairlines as jet						
33 Sales or use of kerosene for other than heating or production for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle). 34 Sales of B20 to exempt organizations, not reported on line 11 (from Forn PT-102.2, Part 2, column B, line 3)		aircraft fuel not reported on line 13 (You must also complete						
for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle)		Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
34 Sales of B20 to exempt organizations, not reported on line 11 (from Form PT-1022, Part 2, column B, line 3) 35 Sales, other than sales reported on line 34, to exempt organizations, not reported on line 11 (from Form PT-1022, Part 2, column B, line 4) 35 Sales, other than sales reported on line 34, to exempt organizations, not reported on line 11 (from Form PT-102, Part 2, column B, line 4) 36 Sales or use of B20 as railroad diesel (from Form PT-1024, Part 3, line 2) 37 Sales or use of railroad diesel other than sales or use of B20 on line 36 as railroad diesel (from Form PT-1024, Part 3, line 3) 37 Sales or use of B20 not reported on lines 8 through 37 (from Form PT-1024, Part 4) 38 X \$.165 \$ \$ \$ \$ \$ \$ \$ \$ \$	33	Sales or use of kerosene for other than heating or production						
34 Sales of B20 to exempt organizations, not reported on line 11 (from Form PT-102.2, Part 2, column B, line 3) 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) 36 Sales or use of B20 as railroad diesel (from Form PT-102.4, Part 3, line 2) 37 Sales or use of fallroad diesel (from Form PT-102.4, Part 3, line 3) 38 Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4). 39 Partially taxable sales and uses (add lines 26, 27, and 29 through 38 in columns A and B). 40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax) 41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred. 42 Gallons of diesel motor fuel other than B20 purchased with the taxes included that were sold, used or transferred (add lines 41 and 42, columns A and B). 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). 44 Net taxable gallons (subtract line 43 from line 40, columns A and B). 45 Tax due before adjustments (add lines 39 and 44, column B). 46 Adjustments 46 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: 46 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: 47 Explain y \$ \$.004 = \$ \$. 48 \$.004 = \$. 49 \$.008 = \$. 40 \$.008 = \$. 40 \$.008 = \$. 40 \$.008 = \$. 41 \$.008 = \$. 42 \$.008 = \$. 43 \$.008 = \$. 44 \$.008 = \$. 45 \$.008 = \$. 46 \$.008 = \$. 47 \$.008 = \$. 48 \$.008 = \$. 49 \$.008 = \$. 40 \$.008		for sale (provided it is not blended or mixed with another product or						
(from Form PT-102.2, Part 2, column B, line 3) 34			33		×	\$.08 =	\$	
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) 36 Sales or use of B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)	34					.		
not reported on line 11(from Form PT-102.2, Part 2, column B, line 4) 36 Sales or use of B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)			34		×	\$.064 =	\$	
36 Sales or use of B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)	35	· · · · · · · · · · · · · · · · · · ·				Φ.00		
Part 3, line 2)			35		×	\$.08 =	\$	-
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)	36	,			J	Ф 1 00	Φ.	
line 36 as railroad diesel (from Form PT-102.4, Part 3, line 3)	07		36		_	φ.132 =	Φ	
38 Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4)	37		27	_	v	¢ 165 –	¢	
Solid partially taxable sales and uses (add lines 26, 27, and 29 through 38 in columns A and B) Solid partially taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax) 40	38	·	31			ψ.105 =	Ψ	
39 Partially taxable sales and uses (add lines 26, 27, and 29 through 38 in columns A and B) \$ Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax) \$ 40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax) \$ 41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	00		38		×	\$ 1804 =	\$	
Fully taxable sales and uses 40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax) 41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	39					ψ.1001 =	Ψ	
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40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax)	Eul	<u> </u>						
line 39, column A from line 25 and compute tax) 40				Г			T	1
41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred	40				.,	Φ 0055	Φ.	
sold, used, or transferred		• • •	40		×	\$.2255 =	\$	-
42 Gallons of diesel motor fuel other than B20 purchased with the taxes included that were sold, used, or transferred	41				J	¢ 1004	Φ.	
taxes included that were sold, used, or transferred			41		_	ъ.16U4 =	Φ	
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) 44 Net taxable gallons (subtract line 43 from line 40, columns A and B) 45 Tax due before adjustments (add lines 39 and 44, column B)	42	·	40	_	Ų	¢ 2255 _	e	
were sold, used or transferred (add lines 41 and 42, columns A and B) 44 Net taxable gallons (subtract line 43 from line 40, columns A and B) 45 Tax due before adjustments (add lines 39 and 44, column B) 46 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: 46 Balance due/credit	42	, ,	42		Ĥ	φ.2233 =	Ψ	
44 Net taxable gallons (subtract line 43 from line 40, columns A and B) 45 Tax due before adjustments (add lines 39 and 44, column B) 46 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: 46 Balance due/credit	43	-	12				\$	
45 Tax due before adjustments (add lines 39 and 44, column B)	11				1			
Adjustments 46 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: Balance due/credit					J			
46 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: 46 Balance due/credit			0				IΨ	
adjustment in column B) Explain: 46 Balance due/credit	Ad	justments						
Balance due/credit	46	Adjustments (enter the net gallon adjustment in column A and the tax						
Balance due/credit		adjustment in column B) Explain:						
			46				\$	
	Da ^l	lange due/orodit						
		Total tax/credit due (line 45 and add or subtract line 46 in column B)	47				 \$	

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.