

## PT-103

## Tax on Residual Petroleum Product Businesses

Tax Law — Article 13-A

Use this form to report transactions for the month of <b>January 2013.</b>						
Le	gal name		Federal e	employer ic	lentificat	ion number (EIN)
Dood instructions /Forms DT 100 IV source tills. Moon a constitution of this committeed forms for your records						
Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.						
Inventory						Gallons
	Opening inventory (gallons available at the beginning of the month)				1 <b>1</b> 2	
	Receipts in New York State from sources located <b>outside</b> this state (from Form PT-103.1, Part 1)					
3	Receipts in New York State from sources located within this state (from Form PT-103.1, Part 2)					
4	and the state of t				4	
	Inventory gain/loss and casualty losses (if a 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	7				7 <b>1</b>	
	8 Total gallons to be accounted for (subtract line 7 from line 6)					
Exempt sales and uses						
	Sales to registered residual petroleum product businesses (from Form PT-103.1, Part 4)					
	Sales to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5)					
11	· · · · · · · · · · · · · · · · · · ·					
	Transfers or sales out of New York State (from Form PT-103.2, Part 1)					
	Sales in New York State for immediate export (from Form PT-103.2, Part 2)					
	Sales or use for residential heating/cooling				4 <b>■</b> 5 <b>■</b>	
	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1)					
	Sales or use in manufacturing (from Form PT-103.3, Part 2)					
	Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses					
	Sales or use for farming (from Form PT-103.3, Part 3, line 1)					
19	Total exempt sales and uses (add lines 9 through 18)					
Taxable gallons			<b>A</b> Gallons	Petroleur business tax rate	3	<b>B</b> Tax
20	Taxable gallons to be accounted for (subtract line 19 from line 8 and					
	enter in column A)	20				
Taxable sales and uses						
21	Sales or use for nonresidential heating/cooling	21		× \$.042	2 \$	
22	Sales to rate-regulated electric corporations (without a direct pay permit)					
	for use in generating electricity for sale	22		× \$.151	\$	
23	Taxable sales (add lines 21 and 22 in 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		× \$.077		
	Tax due before adjustments (add lines 21, 22, and 24 in column B)	25			\$	
Adjustments						
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)			2	27 \$	

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

## Rate-per-gallon explanation chart

- .042 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .077 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .151 includes the full rate for the petroleum business tax only