

## **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the month of <b>October 2014.</b>	
Legal name	Federal employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inventory			
1 Opening inventory (this figure cannot be a negative amount)	1		
2 Receipts 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 state (from Form PT-102.1, Part 2)	3		
4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5)	4		
5 Gallons available for sale or use (add lines 1 through 4)	5		
6 Closing 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)	7		
Exempt sales and uses			

	chipt sales and ases	
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8
9	This line intentionally left blank	9
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential	
	heating/cooling (from Form PT-102.2, Part 2)	11
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12
13	Sales of kero-jet fuel to airlines and self-use by airlines in aircraft (You must also complete Form PT-104.	
	Do not transfer amounts from Form PT-104 to this line.)	13
14	Sales of water-white kerosene to consumers or filling stations	14
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);	
	for example, nonresidential heating or manufacturing	15
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to	
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16
17		17
18	This line intentionally left blank	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, Part 2)	20
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual	
	petroleum product (also include in line 4 of Form PT-103)	23
24	, , , , , , , , , , , , , , , , , , , ,	24
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25

## **Special tax rates**

			Α	Combined			В
			Gallons	tax rate			Tax
						Τ	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.043 =		\$
27	Sales or use of non-highway diesel motor fuel for nonresidential						
	heating/cooling not including B20 and kerosene	27		×	\$.054 =		\$
28	This line intentionally left blank	28					
29	Sales to rate-regulated electric corporations (without a direct						
	pay permit) for use in generating electricity for sale	29		×	\$.173 =		\$

A									
30 Sales or use of non-highway B20 that is commercial gallonage (see instructions) 31 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) 32 Sales or use of kero-jet fuel to or by nonafirines as jet aircraft fuel not reported on line 13 (You must also complete Form PF.104. Do not transfer amounts from Form PF.104 to this line). 33 Sales or use of undyed kerosene (provided it is not biended or mixed with another product or used to operate a motor vehicle) 34 Sales of non-highway diesel motor fuel for commercial vessels. 35 Sales or use of non-highway B20 as railroad diesel (from Form PF.102.4 part 3, line 3) 36 Sales or use of non-highway B20 as railroad diesel (from Form PF.102.4 part 3, line 3) 37 Sales or use of part of the form some per form PF.102.4 part 3, line 3) 38 Sales or use of mon-highway B20 as railroad diesel (from Form PF.102.4 part 3), line 3) 39 Special tax rates (add lines 25, 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 undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred. 42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred. 43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. 44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred. 45 Tax due before adjustments (add lines 39 and 45, column 8 and 8) 46 Tax due before adjustments (enter the net gallon adjustment in column A and the tax adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  47 Adjustments  Balance due/credit	<b>Page 2</b> of 2 <b>PT-102</b> (10/14)				(				
Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)   Sales or use of kero-jet fuel to or by nonairlines as jet aircraft fuel not reported on line 13 (we must also complete Form PF-104. Do not transfer amounts from F0-F104 to this line.)   Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)   Sales or on-highway diesel motor fuel for commercial vessels   Sales or on-highway diesel motor fuel for use in recreational motor boats   Sales or use of non-highway diesel motor fuel for use in recreational motor boats   Sales or use of non-highway diesel motor fuel for use in recreational motor boats   Sales or use of non-highway diesel motor fuel for use in recreational motor boats   Sales or use of non-highway b20 as railroad diesel (from Form PT-1024, Part 3, line 2)   Sales or use of allocated diesel, not including non-highway B20 (from Form PT-1024, Part 3, line 3)   Sales or use of B20 not reported on lines 8 through 37 (from Form PT-1024, Part 4)   Sales or use of B20 not reported on lines 8 through 38 in columns A and B)   Sales or use of B20 not reported on lines 26, 27, and 29 through 38 in columns A and B)   Sales or use of B20 purchased with the taxes included that were sold, used, or transferred on line 33 and purchased with the taxes included that were sold, used, or transferred of line 34 and purchased with the taxes included that were sold, used, or transferred of lines 34 and 45, columns A and B)   45 Net taxable gallons (subtract line 44 from line 40, columns A and B)   45 Net taxable gallons (subtract line 44 from line 40, columns A and B)   45 Net taxable gallons (subtract line 44 from line 40, columns A and B)   45 Net taxable gallons (subtract line 44 from line 40, columns A and B)   45 Net taxable gallons (subtract line 44 from line 40, columns A and B)   45 Net taxable gallons (subtract line 44 from line 40, columns A and B)   46 Net taxable gallon	20	Color ou use of more highway POO that is commonwial mallomore	Т	Gallons	<u> </u>	tax rate		lax	
31 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)  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 PF-104.0 not transfer amounts from Form PF-1704 to his line).  33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)  33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)  34 Sales of non-highway diesel motor fuel for commercial vessels.  35 Sales of non-highway B20 as railroad diesel (from Form PF-1024, Part 3, line 2).  36 Sales or use of onn-highway B20 as railroad diesel (from Form PF-1024, Part 3, line 2).  37 Sales or use of sales on tese of B20 not reported on lines 8 through 37 (from Form PF-1024, Part 3, line 2).  38 Sales or use of B20 not reported on lines 8 through 37 (from Form PF-1024, Part 4).  39 Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B).  40 Sales or use of B20 purchased with the taxes included that were sold, used, or transferred.  41 Gallons of B20 purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42).  42 Sales or use of B20 purchased with the taxes included that were sold, used or transferred (add lines 41, 42 and 43, columns A and B).  45 Not taxable gallons (subtract line 44 from line 40, columns A and B).  46 Total gallons of diesel motor fuel for similar 40, columns A and B).  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  48 Balance due/credit	30		20			ф <b>О</b> О		<b>.</b>	
32 Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet aircraft fuel not reported on line 13 ( <i>You must also complete From PF-104.</i> Do not transfer amounts from <i>PF-104 to this line</i> ).  33 Sales or use of undyed kerosene ( <i>provided it is not blended or mixed with another product or used to operate a motor vehicle</i> ).  33 Sales of use of undyed kerosene ( <i>provided it is not blended or mixed with another product or used to operate a motor vehicle</i> ).  34 Sales of non-highway diesel motor fuel for commercial vessels.  35 Sales of use of non-highway B20 as railroad diesel ( <i>from Form PF-1024, Part 3, line 2</i> )	24	,	30		Ĥ	φ.00	=	Φ	
alses or use of kero-jet fuel to or by nonairtines as jet aircraft fuel not reported on line 13 (you must also complete Form PF-104. Do not transfer amounts from Form PF-104 to this line)  33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)  34 Sales of non-highway diesel motor fuel for commercial vessels	3 I					Φ 4 0			
aircraft fuel not reported on line 13 (You must also complete From PT-104, Do not transfer amounts from From PT-104 to this line.)  33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)  34 Sales of non-highway diesel motor fuel for commercial vessels			31		×	\$.10	=	\$	
Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)   33	32								
33 Sales or use of undyed kerosene (provided it is not blended or mixed with another product or used to operate a motor vehicle)				_		Φ.00			
33		,	32		×	\$.08	=	\$	
34 Sales of non-highway diesel motor fuel for commercial vessels	33								
Vessels   34		mixed with another product or used to operate a motor vehicle)	33		×	\$.08	=	\$	
35 Sales of non-highway diesel motor fuel for use in recreational motor boats	34	Sales of non-highway diesel motor fuel for commercial							
Sales or use of non-highway B20 as railroad diesel		vessels	34		×	\$.173	=	\$	
36 Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2) 37 Sales or use of railroad diesel, not including non-highway B20 (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 Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B)  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 undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred.  42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred (Do not include amounts reported on lines 41 and 42).  43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred (Do not include amounts reported on lines 41 and 42).  44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred (add lines 41, 42 and 43, columns A and B).  45 Net taxable gallons (subtract line 44 from line 40, columns A and B).  46 Tax due before adjustments (add lines 39 and 45, column A) and the tax adjustment in column B) Explain:  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:	35	Sales of non-highway diesel motor fuel for use in recreational							
36 Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)  37 Sales or use of fallroad diesel, not including non-highway B20 (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 Special tax rates (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 undyed kerosene reported on line as an additional of that were sold, used, or transferred.  42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred.  43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42).  44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred (add lines 41, 42 and 43, columns A and B).  45 Net taxable gallons (subtract line 44 from line 40, columns A and B).  46 Tax due before adjustments (add lines 39 and 45, column B)  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  48 Balance due/credit		motor boats	35	1	×	\$.253	=	\$	
(from Form PT-102.4, Part 3, line 2)   36	36								
37 Sales or use of railroad diesel, not including non-highway B20  (from Form PT-102.4, Part 3, line 3)			36	•	×	\$.078	=	\$	
Sales or use of B20 not reported on lines 8 through 37	37								
38 Sales or use of B20 not reported on lines 8 through 37  (from Form PT-102.4, Part 4)  39 Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B)  **Subtract line 39, column A from line 25 and compute tax)  40 Fully taxable sales and uses  41 Gallons of undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred	-		37		×	\$.098	=	\$	
(from Form PT-102.4, Part 4)	38		-			•		*	
Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B)	-		38		×	\$ 1972	=	\$	
Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax)	30		- 00			ψιισιΣ		Ψ	
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)	33		20					4	
40 Fully taxable sales and uses (includes automotive use) (subtract line 39, column A from line 25 and compute tax)		COlumnis A and B)	39					Ψ	
(subtract line 39, column A from line 25 and compute tax)	Ful	ly taxable sales and uses							
(subtract line 39, column A from line 25 and compute tax)	40	Fully taxable sales and uses (includes automotive use)							
41 Gallons of undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred  42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred  43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42)			40		×	\$.2465	=	\$	
with the taxes included that were sold, used, or transferred	41								
42 Gallons of B20 purchased with the taxes included that were sold, used, or transferred			41		×	\$.08	=	\$	
sold, used, or transferred	42								
43 Gallons of diesel motor fuel purchased with the taxes included that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42)	-	-	42	-	×	\$ 1972	=	\$	
that were sold, used, or transferred. (Do not include amounts reported on lines 41 and 42)	13		72			φιισι		<b>4</b>	
reported on lines 41 and 42)	40								
44 Total gallons and taxes on purchases with the taxes included that were sold, used or transferred (add lines 41, 42 and 43, columns A and B) 45 Net taxable gallons (subtract line 44 from line 40, columns A and B) 46 Tax due before adjustments (add lines 39 and 45, column B)  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  48 Explain:  49 Explain:  49 Explain:  40 Explain:		·	42		×	\$ 2/65	_	\$	
were sold, used or transferred (add lines 41, 42 and 43, columns A and B)  45 Net taxable gallons (subtract line 44 from line 40, columns A and B)  46 Tax due before adjustments (add lines 39 and 45, column B)	4.4		43		Ĥ	φ.2403	_	Ψ	
\$ Net taxable gallons (subtract line 44 from line 40, columns A and B) 45 46 Tax due before adjustments (add lines 39 and 45, column B)	44	· ·						¢.	
46 Tax due before adjustments (add lines 39 and 45, column B)									
Adjustments  47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:  47 Balance due/credit		g ,							
47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:	46	Tax due before adjustments (add lines 39 and 45, column B)	46					\$	
47 Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain:	Ad	iustments							
adjustment in column B) Explain:			Т						
Balance due/credit	71								
Balance due/credit		aujusunent in column by Explain.		_				L ¢	
			4/					Ψ	
48 Total tax/credit due (line 46 and add or subtract line 47 in column B) 48	Ва	lance due/credit							
	48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48					\$	

## Transfer the amount on line 48 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.

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