



PT-102

(10/16)

Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law – Articles 12-A and 13-A

1016

Use this form to report transactions for the month of **October 2016**.

Legal name	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	Gallons
1 Opening inventory <i>(this figure cannot be a negative amount)</i>	1
2 Receipts in New York State from sources located outside this state <i>(from Form PT-102.1, Part 1)</i>	2
3 Receipts in New York State from sources located within this state <i>(from Form PT-102.1, Part 2)</i>	3
4 Inventory gain/loss and casualty losses <i>(if loss, enter in brackets and subtract when computing line 5)</i>	4
5 Gallons available for sale or use <i>(add lines 1 through 4)</i>	5
6 Closing inventory <i>(gallons available at the end of the month) (this figure cannot be a negative amount - see instr.)</i>	6
7 Total gallons to be accounted for <i>(subtract line 6 from line 5)</i>	7

Exempt sales and uses

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 <i>(from Form PT-102.4, Part 2)</i>	10
11 Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling <i>(from Form PT-102.2, Part 2)</i>	11
12 Sales or use of non-highway diesel motor fuel for farming <i>(from Form PT-102.2, Part 5, line 1)</i>	12
13 Sales of kero-jet fuel to airlines and self-use by airlines in aircraft <i>(You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.)</i>	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 <i>(from Form PT-102.2, Part 1b, Total gallons)</i>	16
17 This line intentionally left blank	17
18 This line intentionally left blank	18
19 Transfers or sales out of New York State <i>(from Form PT-102.3, Part 1)</i>	19
20 Sales in New York State for immediate export <i>(from Form PT-102.3, Part 2)</i>	20
21 Exempt sales on Indian reservations <i>(from Form PT-102.2, Part 3)</i>	21
22 Sales to New York State, its municipalities or to the U.S. government <i>(from Form PT-102.2, Part 4)</i>	22
23 Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product <i>(also include in line 4 of Form PT-103)</i>	23
24 Total exempt sales and uses <i>(add lines 8, 10 through 16, and 19 through 23)</i>	24
25 Taxable gallons to be accounted for <i>(subtract line 24 from line 7)</i>	25

Special tax rates

	A Gallons	Combined tax rate	B Tax
26 Sales or use of non-highway B20 for nonresidential heating/cooling	26	× \$.040 =	\$
27 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling not including B20 and kerosene.....	27	× \$.050 =	\$
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	× \$.161 =	\$

(continued)

		A Gallons	Combined tax rate	B Tax
30	Sales or use of non-highway B20 that is commercial gallonage (see instructions)	30	× \$.074 =	\$
31	Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) ...	31	× \$.093 =	\$
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 Form PT-104 to this line.)	32	× \$.08 =	\$
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	× \$.08 =	\$
34	Sales of non-highway diesel motor fuel for commercial vessels	34	× \$.161 =	\$
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35	× \$.241 =	\$
36	Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)	36	× \$.071 =	\$
37	Sales or use of railroad diesel, not including non-highway B20 (from Form PT-102.4, Part 3, line 3)	37	× \$.089 =	\$
38	Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4)	38	× \$.1860 =	\$
39	Special tax rates (add lines 26, 27, and 29 through 38 in columns A and B)	39		\$

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)	40	× \$.2325 =	\$
41	Gallons of undyed kerosene reported on line 33 and purchased with the taxes included that were sold, used, or transferred	41	× \$.08 =	\$
42	Gallons of B20 purchased with the taxes included that were sold, used, or transferred.....	42	× \$.1860 =	\$
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)	43	× \$.2325 =	\$
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)	44		\$
45	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)	46		\$

Adjustments

47	Adjustments (enter the net gallon adjustment in column A and the tax adjustment in column B) Explain: _____ _____	47		\$
----	---	----	--	----

Balance 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.