



PT-102

(12/16)

Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law – Articles 12-A and 13-A

1216

Use this form to report transactions for the month of **December 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 (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

| | |
|--|----|
| 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 This line intentionally left blank | 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 Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23) | 24 |
| 25 Taxable gallons to be accounted for (subtract line 24 from line 7)..... | 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.