

## Tax on Residual Petroleum

**Product Businesses** 

Tax Law – Article 13-A

JSe	e this form to report transactions for the month of March 2016.							
Legal name				Employe	r identifi	cation	number (EIN)	)
Rea	ad instructions (Form PT-103-I) carefully. Keep a copy of this comple	eted	form for y	our reco	ords.			
nventory							Gallons	
1	Opening inventory (gallons available at the beginning of the month)					1		
	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1)							
	Receipts in New York State from sources located within this state (from Form PT-103.1, Part 2)					2		
	Other receipts (from Form PT-103.1, Part 3)							
	Inventory gain/loss and casualty losses (if a loss, enter in brackets and subtract when computing line 6)							
	Gallons available for sale or use (add lines 1 through 5)							
	Closing inventory (gallons available at the end of the month)							
	otal gallons to be accounted for (subtract line 7 from line 6)							
	empt sales and uses							
9	Sales to registered residual petroleum product businesses (from Form PT-103.1, Part 4)							
10	les to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5)							
	Sales to exempt organizations (from Form PT-103.1, Part 6)					11		
12	ransfers or sales out of New York State (from Form PT-103.2, Part 1)					12		
13	Sales in New York State for immediate export (from Form PT-103.2, Part 2)					13		
	Sales or use for residential heating/cooling					14		
15	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1)					15		
	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)							
	Total exempt sales and uses (add lines 9 through 18)					19		
Taxable gallons			<b>A</b> Galle	-	Petrolei busine tax rat	ss	<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			× \$.03	38 \$		
22	Sales to rate-regulated electric corporations (without a direct pay permit)							
	for use in generating electricity for sale	22			× \$.13	39 \$		
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			× \$.07	71 \$		
25	Tax due before adjustments (add lines 21, 22, and 24 in column B)	25				\$		
٩dj	justments							
26	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	26				1	5	
3al	Balance due/credit							
27	Total tax/credit due (line 25 and add or subtract line 26 in column B)					27 \$		

## Rate-per-gallon explanation chart

- .038 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .071 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .139 includes the full rate for the petroleum business tax only