

Tax on Residual Petroleum Product Businesses

Tax Law – Article 13-A

Use this form to report transactions for the month of **April 2016**. Legal name

Employer identification number (EIN)

Rea	ad instructions (Form PT-103-I) carefully. Keep a copy of this comple	eted	form for your rec	ords.	-		
Inventory						Gallor	าร
1	Opening inventory (gallons available at the beginning of the month)						
	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1)				2		
3					3		
4	Other receipts (from Form PT-103.1, Part 3)				4		
5					5		
6	Gallons available for sale or use (add lines 1 through 5)				6		
7					7	1	
8	Total gallons to be accounted for (subtract line 7 from line 6)						
Exe	empt sales and uses						
9	Sales to registered residual petroleum product businesses (from Form PT-10	03.1,	Part 4)		9	1	
10	Sales to New York State, its municipalities or to the U.S. government (from	Forn	1 PT-103.1, Part 5)		10		
11	Sales to exempt organizations (from Form PT-103.1, Part 6)						
12	Transfers or sales out of New York State (from Form PT-103.2, Part 1)						
13	Sales in New York State for immediate export (from Form PT-103.2, Part 2)						
14	Sales or use for residential heating/cooling						
15	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1)						
16	Sales or use in manufacturing (from Form PT-103.3, Part 2)						
17	Tax-paid purchases by electric corporations for self-use by residual petroleum product businesses						
18	Sales or use for farming (from Form PT-103.3, Part 3, line 1)				18		
19	Total exempt sales and uses (add lines 9 through 18)				19		
Taxable gallons			A Gallons	Petrole busine tax ra	ess	B Tax	
20	Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A)	20					
Tax	cable sales and uses						
21	Sales or use for nonresidential heating/cooling	21		× \$.0	38	\$	
22	Sales to rate-regulated electric corporations (without a direct pay permit)						
	for use in generating electricity for sale	22		× \$.1	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		× \$.0	71	\$	
	Tax due before adjustments (add lines 21, 22, and 24 in column B)	25				\$	
Ad	justments			1			
26	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	26				\$	
Ba	lance due/credit						·
	Total tax/credit due (line 25 and add or subtract line 26 in column B)				27	\$	

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

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