

Department of Taxation and Finance

## **Tax on Residual Petroleum Product Businesses**

Tax Law - Article 13-A

m PT-103.1, PT-103.1, P when comput	Part 1) art 2) ing line 6)	1 2 3 4 5 6 6 7 8 8 9 10 11 12 13	Gallo	
m PT-103.1, PT-103.1, P when comput 	Part 1) art 2) ing line 6) , Part 5)	1 2 3 4 5 6 6 7 8 8 9 10 11 12 13		ins
m PT-103.1, PT-103.1, P when comput  1, Part 4) orm PT-103.1	Part 1) art 2) ing line 6) , Part 5)	2 3 4 5 6 7 8 9 10 11 12 13		ns
m PT-103.1, PT-103.1, P when comput  1, Part 4) orm PT-103.1	Part 1) art 2) ing line 6) , Part 5)	2 3 4 5 6 7 8 9 10 11 12 13		
PT-103.1, P  when comput	art 2)ing line 6)	3 4 5 6 7 8 9 10 11 12 13		
1, Part 4)	ing line 6)	9 10 11 12		
then comput	ing line 6)	5 6 7 8 10 11 12 13		
1, Part 4) orm PT-103.1	, Part 5)	9 10 11 12 13		
1, Part 4) orm PT-103.1	, Part 5)	7 8 9 10 11 12 13		
1, Part 4) orm PT-103.1	, Part 5)	9 10 11 12 13		
1, Part 4) orm PT-103.1	, Part 5)	9 10 11 12 13		
orm PT-103.1	, Part 5)			
orm PT-103.1	, Part 5)			
		12 13		
		13		
		14		
		15		
		16		
n product b	usinesse	s 17		
		18		
		19		
Ga	<b>A</b> allons	Petroleum business tax rate	<b>B</b> Tax	(
0				
1		× \$.038	\$	
2		× \$.139	\$	
3				
4		× \$.071	\$	
5			\$	
6			\$	
1	Ga 0 1 1 2 1 3 1 5 5 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A Gallons  1 1 2 1 3 1 5 5	16 n product businesses	16   17   18   19   19   19   19   10   10   10   10

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