

PT-101

## **Tax on Motor Fuel**

(Includes Aviation Gasoline) **Tax Law – Articles 12-A and 13-A** 

Department of Taxation and Finance

l lea th	nie form	to report	transactions	for the	month of	June 2017
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Legal name	Employer identification number (EIN)				

Read instructions (Form PT-101-I) carefully. Keep a copy of this completed form for your records.

		•			
Inventory Gall account					<b>B</b> Gallons for tax computation
1	Opening inventory (this figure cannot be a negative amount)	1	<u> </u>		
2	Receipts in New York State from sources located <b>outside</b> this state (from Form PT-101.1, Part 1)	2	L		
	Receipts in New York State from sources located within this state (from Form PT-101.1, Part 2)  Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing lines 5 and 8)	3	<u> </u>		
	Gallons available for sale or use (add lines 1 through 4 in column A)  Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instructions)	5	l		
7	Total gallons to be accounted for (subtract line 6 from line 5)	7	L		
8	Total gallons received during the month (add lines 2 through 4 in column B)	8			
Ex	empt sales and uses				
9	Transfers or sales out of New York State (from Form PT-101.2, Part 1)			9	1
10	Sales in New York State for immediate export (from Form PT-101.2, Part 2)	10			
11	Total exempt sales and uses (add lines 9 and 10)	11			
12 Taxable gallons to be accounted for (subtract line 11 from line 8; enter here and on line 13, column A (on page 2))					

(continued)

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			<b>A</b> Gallons		ombined tax rate		<b>B</b> Tax	
12	Tayable gallone to be accounted for /arter the minch and the life		Gallons		iax rate		Iax	
13	Taxable gallons to be accounted for (enter the number of gallons from line 12, column B)	13						
_		13						
Pa	rtially taxable sales and uses							
14	Sales to New York State, its municipalities or to the U.S.							
	government (from Form PT-101.3, Part 1)	14		×	\$.0005	=	\$	
				l	<b>4</b> 0005			
	Exempt sales on Indian reservations (from Form PT-101.3, Part 2)	15		×	\$.0005	=	\$	
16	Sales to exempt diplomats and missions by credit card	46	_	×	\$.0005	_	¢	
47	(from Form PT-101.3, Part 3)	16		<del> </del> ^	φ.0003	_	\$	
17	Sales to exempt hospitals and other nontaxable distributions	47		×	\$.1625	_	\$	
40	(from Form PT-101.3, Part 4, Section A and B)	17		+~	ψ. 1023	_	Ψ	
18	Aviation gasoline use, storage, or sales to retail sellers of	40		×	\$.0655	_	\$	
	aviation gasoline (from Form PT-101.3, Part 5)	18		+~	ψ.0000	_	Ψ	
10	Sales of E85 to filling stations (from Form PT-101.3, Part 6)	19		×	\$.0005	=	\$	
19	Sales of Eos to filling stations (from Form F1-101.3, Part 6)	19		-	ψ.0003		Ψ	
20	Partially taxable sales and uses (add lines 14 through 19 in both columns)	20					\$	
Fu	lly taxable gallons							
21	Fully taxable gallons (subtract line 20 from line 13 in column A)	21						
22	Gallons purchased with the taxes included (from Form PT-101.1)	22						
23	Net taxable gallons (subtract line 22 from line 21 and multiply by the							
	tax rate; enter the result in column B)	23		×	\$.2425	=	\$	
24	Tay subtotal (add lines 20 and 22 in solumn P)	24					\$	
	Tax subtotal (add lines 20 and 23 in column B)	24					Ψ	
Ot	her taxes and adjustments							
25	Sales or use of LPG (liquified petroleum gas)							
	(from Form PT-101.5, Part 2)	25		×	\$.0805	=	\$	
26	Sales or use of CNG (compressed natural gas)							
	(from Form PT-101.5, Part 3)	26		×	\$.0005	=	\$	
	Tax due before adjustments (add lines 24, 25, and 26 in column B)	27		_			\$	
28	Adjustments (enter the net gallon adjustment in column A and the tax							
	adjustment result in column B) Explain:	28					\$	
Ва	lance due/credit							
29	Total tax/credit due (line 27 and add or subtract line 28 in column B)				2	29	\$	

Transfer the amount on line 29 to Form PT-100, Petroleum Business Tax Return, line 1.

**Note:** All filers of Form PT-101 must also complete Form PT-101.5, Part 1, *Sales or use of motor fuel* (see instructions). This form must be completed even though the total number of gallons shown on this summary is not to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.

## Rate-per-gallon explanation chart

- .0005 includes the rate for petroleum testing fee only
- .0655 includes the rates for petroleum business tax at the retail sellers of aviation gasoline rate (.065) and petroleum testing fee (.0005)
- .0805 includes the rates for motor fuel excise tax (.08) and petroleum testing fee (.0005)
- .1625 includes the rates for petroleum business tax (.162) and petroleum testing fee (.0005)
- .2425 includes the rates for motor fuel excise tax (.08), petroleum business tax (.162), and petroleum testing fee (.0005)