



PT-102 (8/17)

Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law - Articles 12-A and 13-A

0817

Use this form to report transactions for the month of August 2017.

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 table with 7 rows: Opening inventory, Receipts (outside/within state), Inventory gain/loss, Gallons available for sale, Closing inventory, Total gallons.

Exempt sales and uses

Table with 25 rows detailing exempt sales and uses, including residential heating, manufacturing, farming, and other specific exemptions.

Special tax rates

Table with 4 columns: Description, A Gallons, Combined tax rate, B Tax. Rows 26-29 cover special rates for B20, non-residential heating, and electric generation.

(continued)

		A Gallons	Combined tax rate	B Tax
30	Sales or use of non-highway B20 that is commercial gallonage (see instructions)	30	× \$.071 =	\$
31	Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) ...	31	× \$.089 =	\$
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	× \$.154 =	\$
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35	× \$.234 =	\$
36	Sales or use of non-highway B20 as railroad diesel (from Form PT-102.4, Part 3, line 2)	36	× \$.067 =	\$
37	Sales or use of railroad diesel, not including non-highway B20 (from Form PT-102.4, Part 3, line 3)	37	× \$.084 =	\$
38	Sales or use of B20 not reported on lines 8 through 37 (from Form PT-102.4, Part 4)	38	× \$.1796 =	\$
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	× \$.2245 =	\$
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	× \$.1796 =	\$
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	× \$.2245 =	\$
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		\$
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Balance due/credit

48	Total tax/credit due (line 46 and add or subtract line 47 in column B)...	48		\$
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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.