

Department of Taxation and Finance

Tax on Residual Petroleum Product Businesses

Tax Law - Article 13-A

Use this form to report transactions for the month of April 2017 .								
Legal name Employer ident						catic	on number (EIN)
Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.								
Inventory					Gallons			
1	1 Opening inventory (gallons available at the beginning of the month)					1		
2	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1)					2		
3	Receipts in New York State from sources located within this state (from Form PT-103.1, Part 2)							
4	Other receipts (from Form PT-103.1, Part 3)							
5	Inventory gain/loss and casualty losses (if a loss, enter in brackets and subtract when computing line 6)					5		
6	Gallons available for sale or use (add lines 1 through 5)							
7	Closing inventory (gallons available at the end of the month)					7 8		
	Total gallons to be accounted for (subtract line 7 from line 6)							
Exempt sales and uses 9 Sales to registered residual petroleum product businesses (from Form PT-103.1, Part 4)								
	Sales to registered residual petroleum product businesses (from Form PT-103.1, Part 4)							
	Sales to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5)							
11								
	? Transfers or sales out of New York State (from Form PT-103.2, Part 1)							
13	, , , , , , , , , , , , , , , , ,					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)							
	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							
18								
19								
Taxable gallons			A Gallor	ns	Petroled busined tax rat	ss	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								1
	Sales or use for nonresidential heating/cooling	21			× \$.03	37	\$	
22	Sales to rate-regulated electric corporations (without a direct pay permit)	_			0.46	.	•	
	for use in generating electricity for sale	22	<u> </u>		× \$.13	33	\$	
	Taxable sales (add lines 21 and 22 in column A)	23				Т		
24	Other taxable sales and uses of residual petroleum product (subtract line 23		_		w # 00	.	•	
0.5	from line 20 in column A; multiply by the tax rate and enter the result in column B)	24			× \$.06	08	\$	+
	Tax due before adjustments (add lines 21, 22, and 24 in column B)	25					\$	
	justments							
	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:	26					\$	
Balance due/credit								
							•	
27 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

- .037 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .068 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .133 includes the full rate for the petroleum business tax only