

Tax on Residual Petroleum

Product Businesses

Tax Law – Article 13-A

Use	e this form to report transactions for the month of June 2017 .						
Le	Legal name Employer identified					on number (E	EIN)
Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.							
Inventory						Gallor	าร
1	Opening inventory (gallons available at the beginning of the month)						
2	Receipts in New York State from sources located outside this state (from Form PT-103.1, Part 1)						
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)						
6	Gallons available for sale or use (add lines 1 through 5)						
7	Closing inventory (gallons available at the end of the month)					L	
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)						
10	Sales to New York State, its municipalities or to the U.S. government (from Form PT-103.1, Part 5) 10						
11	Sales to exempt organizations (from Form PT-103.1, Part 6)					l	
12						l	
13						l	
14	5 5 <u> </u>					1	
15						l	
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 17						
18	Sales or use for farming (from Form PT-103.3, Part 3, line 1)					<u> </u>	
19	Total exempt sales and uses (add lines 9 through 18) 19						
Taxable gallons			A Gallons	busin	Petroleum B business Tax tax rate		
20	Taxable gallons to be accounted for (subtract line 19 from line 8 and enter in column A)	20					
Taxable sales and uses							
21	Sales or use for nonresidential heating/cooling	21		× \$.()37	\$	
22	Sales to rate-regulated electric corporations (without a direct pay permit)						
	for use in generating electricity for sale	22		× \$.′	133	\$	
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		× \$.()68	\$	
	25 Tax due before adjustments (add lines 21, 22, and 24 in column B) 25					\$	
Ad	ustments						
26	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) Transfer the amount on line 27 to Form PT-100, Petroleum Busines				27	\$	

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