



# PT-102

(3/18)

Department of Taxation and Finance

## Tax on Diesel Motor Fuel

Tax Law – Articles 12-A and 13-A

0318

Use this form to report transactions for the month of **March 2018**.

|            |                                      |
|------------|--------------------------------------|
| 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  | Gallons  |
|--|----------|
| 1 Opening inventory ( <i>this figure cannot be a negative amount</i> ) .....   | <b>1</b> |
| 2 Receipts in New York State from sources located <b>outside</b> this state ( <i>from Form PT-102.1, Part 1</i> ) .....                        | <b>2</b> |
| 3 Receipts in New York State from sources located <b>within</b> this state ( <i>from Form PT-102.1, Part 2</i> ) .....                         | <b>3</b> |
| 4 Inventory gain/loss and casualty losses ( <i>if loss, enter in brackets and subtract when computing line 5</i> ) .....                       | <b>4</b> |
| 5 Gallons available for sale or use ( <i>add lines 1 through 4</i> ) .....   | <b>5</b> |
| 6 Closing inventory ( <i>gallons available at the end of the month</i> ) ( <i>this figure cannot be a negative amount - see instr.</i> ) ..... | <b>6</b> |
| 7 Total gallons to be accounted for ( <i>subtract line 6 from line 5</i> ) .....   | <b>7</b> |

### Exempt sales and uses

|   |           |
|---|-----------|
| 8 Sales or use of non-highway diesel motor fuel for residential heating/cooling.....  | <b>8</b>  |
| 9 This line intentionally left blank .....  | <b>9</b>  |
| 10 Sales or use of non-highway diesel motor fuel in manufacturing ( <i>from Form PT-102.4, Part 2</i> ) .....   | <b>10</b> |
| 11 Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling ( <i>from Form PT-102.2, Part 2</i> ) .....   | <b>11</b> |
| 12 Sales or use of non-highway diesel motor fuel for farming ( <i>from Form PT-102.2, Part 5, line 1</i> ).....   | <b>12</b> |
| 13 Sales of kero-jet fuel to airlines and self-use by airlines in aircraft ( <i>You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.</i> ) .....  | <b>13</b> |
| 14 Sales of water-white kerosene to consumers or filling stations.....  | <b>14</b> |
| 15 Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14); for example, nonresidential heating or manufacturing.....  | <b>15</b> |
| 16 Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to persons registered as a distributor of diesel motor fuel under Article 12-A ( <i>from Form PT-102.2, Part 1b, Total gallons</i> ) ..... | <b>16</b> |
| 17 This line intentionally left blank .....   | <b>17</b> |
| 18 This line intentionally left blank .....   | <b>18</b> |
| 19 Transfers or sales out of New York State ( <i>from Form PT-102.3, Part 1</i> ) .....   | <b>19</b> |
| 20 Sales in New York State for immediate export ( <i>from Form PT-102.3, Part 2</i> ) .....   | <b>20</b> |
| 21 Exempt sales on Indian reservations ( <i>from Form PT-102.2, Part 3</i> ) .....  | <b>21</b> |
| 22 Sales to New York State, its municipalities or to the U.S. government ( <i>from Form PT-102.2, Part 4</i> ) .....  | <b>22</b> |
| 23 Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product ( <i>also include in line 4 of Form PT-103</i> ) .....   | <b>23</b> |
| 24 Total exempt sales and uses ( <i>add lines 8, 10 through 16, and 19 through 23</i> ) .....   | <b>24</b> |
| 25 Taxable gallons to be accounted for ( <i>subtract line 24 from line 7</i> ).....   | <b>25</b> |

### Special tax rates

|   | A<br>Gallons | Combined<br>tax rate | B<br>Tax |
|---|--------------|----------------------|----------|
| 26 Sales or use of non-highway B20 for nonresidential heating/cooling   | <b>26</b>    | × \$.040 = \$        |          |
| 27 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling not including B20 and kerosene.....                 | <b>27</b>    | × \$.050 = \$        |          |
| 28 This line intentionally left blank .....   | <b>28</b>    |                      |          |
| 29 Sales to rate-regulated electric corporations ( <b>without</b> a direct pay permit) for use in generating electricity for sale ..... | <b>29</b>    | × \$.161 = \$        |          |

(continued)

|    |   | A<br>Gallons | Combined<br>tax rate | B<br>Tax |
|----|---|--------------|----------------------|----------|
| 30 | Sales or use of non-highway B20 that is commercial gallonage<br>(see instructions) .....  | 30           | × \$.074 =           | \$       |
| 31 | Sales or use of non-highway diesel motor fuel, not including B20<br>and kerosene, that is commercial gallonage (see instructions) ...   | 31           | × \$.093 =           | \$       |
| 32 | Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet<br>aircraft fuel not reported on line 13 (You must also complete<br>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<br>mixed with another product or used to operate a motor vehicle) .....  | 33           | × \$.08 =            | \$       |
| 34 | Sales of non-highway diesel motor fuel for commercial<br>vessels .....  | 34           | × \$.161 =           | \$       |
| 35 | Sales of non-highway diesel motor fuel for use in recreational<br>motor boats .....   | 35           | × \$.241 =           | \$       |
| 36 | Sales or use of non-highway B20 as railroad diesel<br>(from Form PT-102.4, Part 3, line 2) .....  | 36           | × \$.070 =           | \$       |
| 37 | Sales or use of railroad diesel, not including non-highway B20<br>(from Form PT-102.4, Part 3, line 3) .....  | 37           | × \$.088 =           | \$       |
| 38 | Sales or use of B20 not reported on lines 8 through 37<br>(from Form PT-102.4, Part 4) .....  | 38           | × \$.1852 =          | \$       |
| 39 | Special tax rates (add lines 26, 27, and 29 through 38 in<br>columns A and B) .....   | 39           |                      | \$       |

**Fully taxable sales and uses**

|    |   |    |             |    |
|----|---|----|-------------|----|
| 40 | Fully taxable sales and uses (includes automotive use)<br>(subtract line 39, column A from line 25 and compute tax) .....   | 40 | × \$.2315 = | \$ |
| 41 | Gallons of undyed kerosene reported on line 33 and purchased<br>with the taxes included that were sold, used, or transferred .....                                    | 41 | × \$.08 =   | \$ |
| 42 | Gallons of B20 purchased with the taxes included that were<br>sold, used, or transferred.....   | 42 | × \$.1852 = | \$ |
| 43 | Gallons of diesel motor fuel purchased with the taxes included<br>that were sold, used, or transferred. (Do not include amounts<br>reported on lines 41 and 42) ..... | 43 | × \$.2315 = | \$ |
| 44 | Total gallons and taxes on purchases with the taxes included that<br>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<br>adjustment in column B) Explain: _____<br>_____ | 47 |  | \$ |
|----|---|----|--|----|

**Balance due/credit**

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

**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.**