

Department of Taxation and Finance

## Tax on Residual Petroleum Product Businesses

Tax Law – Article 13-A

Use this form to report transactions for monthly filing periods in 2018.								
Legal name Employer id		iden	tificat	ion number (EIN	) Mo	onth		2018
Read instructions (Form PT-103-I) carefully. Keep a copy of this completed form for your records.								
Inventory							Gallo	ns
1	Opening inventory (gallons available at the beginning of the month)							
2	Receipts in New York State from sources located <b>outside</b> 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)							
	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)							
12	Transfers or sales out of New York State (from Form PT-103.2, Part 1)							
13	Sales in New York State for immediate export (from Form PT-103.2, Part 2)							
14	Sales or use for residential heating/cooling14							
15	Sales or use as bunker fuel in vessels (from Form PT-103.3, Part 1)							
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)							
19	Total exempt sales and uses (add lines 9 through 18)					19		
Taxable gallons				<b>A</b> Gallons	Petrol busin tax r	iess	B Tax	C
20	Taxable gallons to be accounted for <i>(subtract line 19 from line 8 and enter in column A)</i>	20	D					
Taxable sales and uses								
21	Sales or use for nonresidential heating/cooling	2'	1		× \$.(	038	\$	
22	Sales to rate-regulated electric corporations (without a direct pay permit	)						
	for use in generating electricity for sale	22	2		× \$.	139	\$	
23	Taxable sales (add lines 21 and 22 in column A)	23	3					
24	Other taxable sales and uses of residual petroleum product (subtract line 23	3						
	from line 20 in column A; multiply by the tax rate and enter the result in column B	24	4		× \$.(	071	\$	
	Tax due before adjustments (add lines 21, 22, and 24 in column B)	2	5				\$	
Adjustments								
26	Adjustments (enter the net gallon adjustment in column A and the tax adjustmen result in column B) Explain:	t 20	6				\$	
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, <i>Petroleum Busine</i>				_			

## Rate-per-gallon explanation chart

- .038 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .071 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .139 includes the full rate for the petroleum business tax only