

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 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) | | | | | | | |
| | 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 | | | | A 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