NEW YORK STATE

PT-350 (1/21)

Department of Taxation and Finance

Petroleum Business Tax Return for Fuel Consumption – Commercial Vessels

Tax Law – Article 13-A

(For office use only)

For the month of: **January, 2021**

Legal name	EIN or SSN

DBA *(if different from legal name)*	Business telephone ( )

Street address *(number and street)*

City	State	ZIP code

Attach your check or money order payable in U.S. funds to: ***Commissioner of Taxation and Finance***.
Enter the amount of your remittance here *(from line 17 below)* .... $

Tugboat and towboat operators may use lines 1 through 7 (working days method) or Schedule A (tax per trip method) to compute the tax due. **All other commercial vessel operators** must use lines 1 through 7 (working days method) to compute the tax due. On lines 1 through 7, include only working days and gallons of fuel used by vessels using the working days method.

			A Motor fuel	B Diesel motor fuel	C Totals	
1	Total working days in New York State (NYS) territorial waters *(see instr.)*	1				
2	Total working days everywhere	2				
3	Working days ratio *(divide line 1 by line 2; round to nearest .0001)* ...	3				
4	Total gallons of fuel used everywhere	4				
5	Gallons used in NYS *(multiply line 3 by line 4)*	5				
6	Tax rate *(see instructions)*	6	0.166	0.1485		
7	Tax *(multiply line 5 by the rate on line 6; enter total in column C)*	7	$	$	$	
8	Tax from Schedule A on back	8			$	
9	Total tax *(add lines 7 and 8)*	9			$	
10	Gallons of fuel purchased in NYS with the taxes included	10				
11	NYS tax paid on fuel purchases *(multiply line 10 by the rate of tax paid; enter total in column C) (see instructions)*	11	$	$	$	
12	Tax due/overpayment *(subtract line 11 from line 9)*	12			$	
13	Credit available from prior returns *(attach copies)*	13			$	
14	Tax due/overpayment after credits *(subtract line 13 from line 12; if line 12 is an overpayment, add lines 12 and 13 and enter on line 18 below)*	14			$	
15	Penalty *(see instructions)*	15			$	
16	Interest *(see instructions)*	16			$	
17	Total amount due *(add lines 14, 15, and 16)*	17			$	
18	Refund/credit amount *(if line 14 is an overpayment, enter that amount)* ...	18			$	
19	Amount to be credited to the next filed return	19			$	
20	Amount to be refunded *(subtract line 19 from line 18)*	20			$	

Third – party designee *(see instructions)*	Yes ☐ No ☐ Designee's name *(print)* Designee's email address	Designee's phone number ( ) PIN ☐☐☐☐☐

Certification: I certify that all information provided on the return is true, correct and complete, and that I am authorized by the taxpayer to file this return. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this return.

Authorized person	Signature of authorized person	Official title	
	Email address of authorized person		Date

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return / Address	City	State ZIP code
	Email address of individual preparing this return	Preparer's NYTPRIN / NYTPRIN excl. code	Date

See instructions for where to file.

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Legal name	EIN or SSN	For the month of: **January, 2021**

Schedule A – Computation of tax for tugboat and towboat operators

A Zone*	B Class	C Tax per trip ($)	D Number of trips	E Tax ($) (C x D)	
Ambrose to Verrazano Bridge	1	11.43			
Verrazano Bridge to "KV" Buoy	1	4.16			
"KV" Buoy to Bergen Point	1	1.66			
Bergen Point to Tremley Point	1	2.08			
Tremley Point to Perth Amboy	1	1.66			
Perth Amboy to Sandy Hook	1	7.28			
"KV" Buoy to George Washington Bridge	1	5.78			
George Washington Bridge to Hastings	1	4.16			
Hastings to Kingston	1	72.77			
Kingston to Normans Kill	1	49.90			
Normans Kill to Albany	1	2.08			
"KV" Buoy to Brooklyn Bridge	1	1.25			
Brooklyn Bridge to Hell's Gate	1	6.24			
Hell's Gate to Execution	1	12.47			
Execution to Middle Ground	1	12.89			
Middle Ground to Riverhead (Long Island side)	1	20.79			
Ambrose to Verrazano Bridge	2	23.48			
Verrazano Bridge to "KV" Buoy	2	8.54			
"KV" Buoy to Bergen Point	2	3.42			
Bergen Point to Tremley Point	2	4.27			
Tremley Point to Perth Amboy	2	3.42			
Perth Amboy to Sandy Hook	2	14.94			
"KV" Buoy to George Washington Bridge	2	11.87			
George Washington Bridge to Hastings	2	8.54			
Hastings to Kingston	2	149.41			
Kingston to Normans Kill	2	102.45			
Normans Kill to Albany	2	4.27			
"KV" Buoy to Brooklyn Bridge	2	2.56			
Brooklyn Bridge to Hell's Gate	2	12.81			
Hell's Gate to Execution	2	25.61			
Execution to Middle Ground	2	26.47			
Middle Ground to Riverhead (Long Island side)	2	42.69			
Ambrose to Verrazano Bridge	3	32.02			
Verrazano Bridge to "KV" Buoy	3	11.64			
"KV" Buoy to Bergen Point	3	4.66			
Bergen Point to Tremley Point	3	5.82			
Tremley Point to Perth Amboy	3	4.66			
Perth Amboy to Sandy Hook	3	20.37			
"KV" Buoy to George Washington Bridge	3	16.18			
George Washington Bridge to Hastings	3	11.64			
Hastings to Kingston	3	203.74			
Kingston to Normans Kill	3	139.71			
Normans Kill to Albany	3	5.82			
"KV" Buoy to Brooklyn Bridge	3	3.49			
Brooklyn Bridge to Hell's Gate	3	17.46			
Hell's Gate to Execution	3	34.93			
Execution to Middle Ground	3	36.09			
Middle Ground to Riverhead (Long Island side)	3	58.21			

Total tax *(add column E amounts and enter on line 8, column C)* ....

Tugboat classes: Class 1 – up to 2,500 horsepower; Class 2 – over 2,500 horsepower up to 5,000 horsepower; Class 3 – over 5,000 horsepower

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*For tax rates related to other locations, contact the Tax Department (see *Need help?* in instructions, Form PT-350-I).