

Part III — Computation of Petroleum Consumed by Trucks and Buses in New York State

16 Total miles traveled everywhere	16	
17 Total miles traveled in New York State	17	
18 Ratio (divide line 17 by line 16 — round to nearest ten thousandth)	18	
19 Dollar value of petroleum consumed in operations everywhere	19	
20 Dollar value of petroleum consumed in New York State (multiply line 19 by line 18)	20	
21 Dollar value of petroleum imported into New York State (other than in ordinary fuel tanks)	21	
22 Dollar value of petroleum purchased in New York State that was neither imported nor caused to be imported (from CT-13-A, column D, line 32)	22	
23 Dollar value of petroleum consumed and subject to tax (subtract line 22 from line 20 — if less than zero, enter zero)	23	
24 Enter the amount from line 21 or line 23, whichever is smaller-enter this amount on Form CT-13-A, line 8, column B	24	

Instructions

General Information

The information on this form covers only the period from June 1, 1990, through August 31, 1990. The information from this form will be used in column B of Form CT-13-A (1989/1990). Information from Form CT-13-A-ATT (prior to 6/1/90) will be used in column A of the tax return.

Corporations and unincorporated businesses importing petroleum or causing petroleum to be imported into New York State for their own consumption within the state are subject to a tax under Article 13-A of the Tax Law and must complete Form CT-13-A. Transportation businesses must also complete Form CT-13-A-ATT as follows:

- Aviation — Part I - lines 1 through 5
- Vessels — Part II - lines 6 through 15
- Trucking — Part III - lines 16 through 24

Attach completed Form CT-13-A-ATT to Form CT-13-A, *Tax Return for Petroleum Businesses Taxable under Article 13-A*.

Part I— Computation of Petroleum Consumed or Deemed Consumed in New York State by Aircraft

Section 303 (c) (3) provides an exclusion from Article 13-A tax for aviation fuel not consumed in New York State. Airlines taxable as commercial consumers under Article 13-A must use lines 1 through 5 to determine the amount of aviation fuel consumed or deemed to be consumed in New York State and therefore taxable under the commercial consumption portion of Article 13-A. Fuel consumed on flights that originate outside New York State is not taxable.

- Column A** - Enter the type of aircraft.
- Column B** - Enter the number of flights where takeoffs are in New York State and landings are outside New York State.
- Column C** - Enter the factor (gallons of fuel) based on the type of aircraft in Column A. For a list of factors write to Oil Tax Audits, Building 8, Room 504, W.A. Harriman Campus, Albany, NY 12227.
- Column D** - Multiply Column B by Column C. This is the amount of petroleum deemed to be consumed in New York State.
- Column E** - Enter total gallons of petroleum consumed on flights entirely within New York State (i.e., all fuel consumed during a flight that originates and terminates in New York State).

Column F - Add Column D and Column E amounts. This is the total petroleum consumed or deemed consumed in New York State.

Part II — Computation of Petroleum Consumed or Deemed Consumed by Vessels

Article 13-A taxpayers engaged in the operation of vessels must complete lines 6 through 15.

All petroleum that an Article 13-A taxpayer imports or causes to be imported into New York State for consumption in its vessel operations in New York territorial waters is subject to Article 13-A tax. You must keep appropriate records to substantiate petroleum which is imported or caused to be imported into New York State but is consumed outside New York territorial waters.

For more information about vessels, see TSB-M-83(22.3)C or call 1 (518) 457-1715.

Part III —Computation of Petroleum Consumed by Trucks and Buses in New York State

All businesses that are engaged in trucking or omnibus operations and import or cause petroleum to be imported into New York State other than in ordinary fuel tanks must complete lines 16 through 24. All petroleum imported or caused to be imported (other than in ordinary fuel tanks) into New York State for consumption by the taxpayer in its trucking or omnibus operations in New York State is subject to Article 13-A tax.

Petroleum is allocated to New York State on the basis of a mileage allocation. The mileage allocation is a percentage based on the miles traveled within New York State compared to total miles traveled everywhere (deadheading miles should be included).

Total consideration given or contracted to be given for petroleum imported or caused to be imported for consumption in New York State should be adjusted to reflect the deduction of the following taxes:

- New York State and local sales taxes
- New York State tax on motor fuel
- New York State tax on diesel fuel
- New York City loaded motor fuel tax