Tax on Diesel Motor Fuel

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the period **July 1, 1992 - July 31, 1992**. Attach this form to Form PT-100, *Petroleum Business Tax Return*.

Employer identification number or social security number	
Name	

Read instructions (Form PT-102-I) carefully. Keep a duplicate copy for your records.

Part A - Computation of the 12-A Diesel Motor Fuel Tax

8	Sales of unenhanced diesel product to other persons registered under				
	Article 12-A for diesel motor fuel (from Form PT-102.1, Part III)	8			
9	Sales to United States, New York State and municipalities (from				
	Form PT-102.1, Part IV)	9			
10	Transfers out of New York State (from Form PT-102.2, Part I)	10			
11	Sales in New York State for immediate export (from Form PT-102.2, Part II)	11		7,000	
12	Sales to consumers for farming	12			
13	Sales of water-white kerosene (K-1) to consumers or filling stations				
14	Sales of kero-jet fuel to airlines	14			
15	Sales to consumers for heating or production purposes	15			
16	Nontaxable sales and transfers (add lines 8 through 15)	16			
17	Inventory loss from bulk storage and casualty losses (see instructions)	17			
18	Total nontaxable distribution (add lines 16 and 17)			18	
19	Total gallons subject to tax (subtract line 18 from line 7)				
20	Gallons acquired with the tax passed through that were sold, used or t			1 1	
21	Taxable gallons before adjustments (subtract line 20 from line 19)	• • • • • • • • • • •		21	
22	Adjustments (see instructions). Explain:				
				22	
23	Taxable gallons (line 21 and add or subtract line 22)			23	
24	12-A diesel motor fuel tax (multiply line 23 by \$.10)			24	\$
	Transfer the amount on line 24 to Form PT-100, Petroleum Business	Tax Return	, line 4, Column	A. `	

Complete Parts B and C on the back of this form.

Attach this form to Form PT-100, Petroleum Business Tax Return

under Article 12-A for diesel motor fuel (from line 8) Sales to United States, New York State and municipalities (from line 9) Transfers out of New York State from line 10) Sales to consumers for farming (from line 12) Sales in New York State for immediate export (from line 11) Sales of water-white kerosene (K-1) to consumers or filling stations (from line 13) Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PT-104 if you deal in kero-jet fuel) Sales of thero-jet fuel) Sales of through 30) (complete Form PT-104 if you deal in kero-jet fuel) Sales of there diesel motor fuel for heating or production purposes Sales of other diesel motor fuel for heating or production purposes Sales of other diesel motor fuel for heating or production purposes Sales of other diesel motor fuel for heating or production purposes Sales of other diesel motor fuel for heating or production purposes Subtract line 37 from line 25 Gallons acquired with the tax passed through that were sold, used or transferred (from line 20) Subtract line 37 from line 36 Subtract line 37 from line 36 Subtract line 39 from line 38 Other adjustments (see instructions). Explain: 40 Water of the died	Par	t B - Computation of 13-A Automotive Diesel Motor Fue	ei 18	IX	ТТ	
26 Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel (rom line 8) 27 Sales to United States, New York State and municipalities (from line 9) 28 Transfers out of New York State from line 10) 29 Sales in New York State for immediate export (rom line 11) 29 Sales of the New York State for immediate export (rom line 11) 29 Sales of water-white kerosene (K-1) to consumers or filling stations (rom line 13) 20 Sales of water-white kerosene (K-1) to consumers or filling stations (rom line 13) 21 Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PF-104 if you deal in kero-jet fuel) 31 Sales of tother diesel motor fuel for heating or production purposes 32 Sales of there diesel motor fuel for heating or production purposes 33 Sales of there diesel motor fuel has passed through that were sold, used or transferred (from line 20) 35 Salotract line 37 from line 36 36 Subtract line 37 from line 36 37 Salotract fuel 37 from line 38 38 Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product/also include in line 4 of Form PF-103 39 Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product/also include in line 4 of Form PF-103 40 Subtract line 39 from line 38 41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41) 43 Taxable gallons (line 45 and add or subtract line 47) 44 Amount from line 34, Part B 45 Amount included in line 44 for residential heating 46 Amount from line 30, Part B, gallons × \$0.0805 = 50 47 Manuatomotive diesel motor fuel tax (multiply line 42 by \$0.1403) 48 Taxable gallons (line 46 and add or subtract line 47) 49 Nonautomotive diesel motor fuel tax (multiply line 42 by \$0.1403) 49 S Manufacturing credit	 25	Total gallons to be accounted for (from line 7)	٠,٠٠٠		25	
28 Transfers out of New York State (from line 10)	26	Sales of unenhanced diesel product to other persons registered				
28 Transfers out of New York State (from line 10)	27	Sales to United States, New York State and municipalities (from line 9)	. 27			
29 Sales in New York State for immediate export (from line 11) 30 Sales to consumers for farming (from line 12) 31 Sales of water-white kerosene (K-1) to consumers or filling stations (from line 13) 32 Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PT-104 if you deal in kero-jet fuel) 32 Sales of kero-sene for heating or production purposes 33 Sales of other diesel motor fuel for heating or production purposes 34 Sales of other diesel motor fuel for heating or production purposes 35 Add lines 26 through 34 36 Subtract line 35 from line 25 37 Gallons acquired with the tax passed through that were sold, used or transferred (from line 20) 38 Subtract line 37 from line 36 39 Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product(also include in line 4 of Form PT-103) 40 Subtract line 39 from line 38 41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41) 43 13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1464) 45 Amount from line 34, Part B 46 Subtract line 45 from line 44 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 46 and add or subtract line 47) 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403) 40 Subtract line 45 from line 44 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 46 and add or subtract line 47) 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403) 40 Subtract line 45 from line 44 50 Amount from line 30, Part B, gallons 9, \$0.0605 = 9, \$1, \$2, \$2, \$2, \$3, \$3, \$4, \$4, \$4, \$4, \$4, \$4, \$4, \$4, \$4, \$4		Transfers out of New York State (from line 10)				
30 Sales to consumers for farming (from line 12)		Sales in New York State for immediate export (from line 11)				
31 Sales of water-white kerosene (K-1) to consumers or filling stations (trom line 13) 32 Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PF-104 if you deal in kero-jet fuel). 33 Sales of kerosene for heating or production purposes. 34 Sales of other diesel motor fuel for heating or production purposes. 35 Add lines 26 through 34. 36 Subtract line 35 from line 25. 37 Gallons acquired with the tax passed through that were sold, used or transferred (from line 20). 38 Subtract line 37 from line 36. 39 Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product(also include in line 4 of Form PF-103). 40 Subtract line 39 from line 38. 41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41). 43 13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1464). 44 Amount from line 34, Part B. 45 Amount from line 34, Part B. 46 Amount included in line 44 for residential heating. 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 45 and add or subtract line 47). 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403). 49 Subtract line 45 from line 44. 40 Other adjustments (see instructions). Explain: 41 Example gallons (line 45 and add or subtract line 47). 41 Amount from line 30, Part B. 42 Taxable gallons (line 45 and add or subtract line 47). 43 Taxable gallons (line 45 and add or subtract line 47). 44 Amount from line 30, Part B. 45 Amount from line 30, Part B. 46 Subtract line 40 From line 44. 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 45 and add or subtract line 47). 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403). 50 Amount from line 30, Part B. 51 Add lines 49 and 50 - Total 13-A nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1603). 52 Subtract line 40 Subtract line 40 Subtract line 40 S		Sales to consumers for farming (from line 12)	. 30		-	
32 Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PT-104 if you deal in kero-jet fuel) 33 Sales of kerosene for heating or production purposes 34 Sales of other diesel motor fuel for heating or production purposes 35 Add lines 26 through 34. 36 Subtract line 35 from line 25. 37 Gallons acquired with the tax passed through that were sold, used or transferred (from line 20) 38 Subtract line 37 from line 36. 39 Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product(also include in line 4 of Form PT-103) 40 Subtract line 39 from line 38. 41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41) 43 13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1404). Transfer the amount on line 43 to Form PT-100, Petroleum Business Tax Return, line 4, Column B. Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax 44 Amount from line 34, Part B 45 Amount included in line 44 for residential heating 46 Subtract line 45 from line 44. 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 46 and add or subtract line 47) 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403) 49 \$ 50 Amount from line 30, Part B, gallons × \$0.0805 = 50 \$ 50 Amount from line 39 and 50 - Total 13-A nonautomotive diesel motor fuel tax due. 51 \$ 52 \$ 53 Subtract line 30 Form line 40 Form PT-100, patient line tax due. 53 Subtract line 30 Form line 40 Form PT-100, patient line tax due. 54 Subtract line 40 Form line 40 Form PT-100, patient line tax due. 55 Subtract line 40 Form line 40 Form PT-100, patient line tax due. 54 Subtract line 40 Form line 40 Form PT-100, patient line tax due. 55 Subtract line 40 Form line 40 Form PT-100, patient line tax due. 56 Subtract line 40 Form line 40 Form PT-100, patient line tax due. 57 Subtract line 20 F		Sales of water-white kerosene (K-1) to consumers or filling stations	. 31			
Sales of kerosene for heating or production purposes	32	Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 30) (complete Form PT-104 if you deal in kero-jet fuel)	. 32			
Sales of other diesel motor fuel for heating or production purposes	33	Sales of kerosene for heating or production purposes	. 33			
35 Add lines 26 through 34		Sales of other diesel motor fuel for heating or production purposes	. 34			
36 37 38 38 38 38 38 38 38	_	Add lines 26 through 34			. 35	
37 Gallons acquired with the tax passed through that were sold, used or transferred (from line 20)		Subtract line 35 from line 25			·	
Subtract line 37 from line 36 39 Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product(also include in line 4 of Form PT-103) 40 Subtract line 39 from line 38 41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41) 43 13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1404) Transfer the amount on line 43 to Form PT-100, Petroleum Business Tax Return, line 4, Column B. Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax 44 Amount from line 34, Part B 45 Amount included in line 44 for residential heating 46 Subtract line 45 from line 44 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 46 and add or subtract line 47) 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403) 50 Amount from line 30, Part B,		Gallons acquired with the tax passed through that were sold, used or	trans	sferred (from line 20)	. 37	
Diesel motor fuel that you withdrew from your inventory to compound or blend with any product to produce No. 4 fuel oil or any other residual petroleum product(also include in line 4 of Form PT-103)	38	Subtract line 37 from line 36			. 38	
40 Subtract line 39 from line 38. 41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41). 43 13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1404). Transfer the amount on line 43 to Form PT-100, Petroleum Business Tax Return, line 4, Column B. Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax 44 Amount from line 34, Part B. 45 Amount included in line 44 for residential heating. 46 Subtract line 45 from line 44. 47 Other adjustments (see instructions). Explain: 48 Taxable gallons (line 46 and add or subtract line 47). 49 Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403). 49 Amount from line 30, Part B, gallons × \$0.0805 = 40 Subtract line 40 and 50 - Total 13-A nonautomotive diesel motor fuel tax due 41 Diagram	39	Diesel motor fuel that you withdrew from your inventory to compound	or bl	end with any product to		
41 Other adjustments (see instructions). Explain: 42 Taxable gallons (line 40 and add or subtract line 41)	40	Subtract line 39 from line 38			. 40	
Taxable gallons (line 40 and add or subtract line 41)	41					
Taxable gallons (line 40 and add or subtract line 41)						_
Transfer the amount on line 43 to Form PT-100, Petroleum Business Tax Return, line 4, Column B. Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax 44 Amount from line 34, Part B						
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Transfer the amount on line 43 to Form PT-100, Petroleum Business Tax Return, line 4, Column B. Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax 44 Amount from line 34, Part B	43	13-A automotive diesel motor fuel tax (multiply line 42 by \$0.1484)			. 43	\$
Part C - Computation of 13-A Nonautomotive Diesel Motor Fuel Tax 44 Amount from line 34, Part B		Transfer the amount on line 43 to Form PT-100, Petroleum Busines	s Ta	r <i>Return,</i> line 4, Column	В.	
Amount included in line 44 for residential heating	Pa					
Amount included in line 44 for residential heating		Amount from line 34 Part B			. 44	
46 Subtract line 45 from line 44		Amount included in line 44 for residential heating			45	
Other adjustments (see instructions). Explain: 47 48 Taxable gallons (line 46 and add or subtract line 47)		Subtract line 45 from line 44			46	
48 Taxable gallons (line 46 and add or subtract line 47)						
Taxable gallons (line 46 and add or subtract line 47)	47	Other adjustments (see instructions). Explain.				
Taxable gallons (line 46 and add or subtract line 47)					47	
Nonautomotive diesel motor fuel tax (multiply line 48 by \$0.1403)	40					
Amount from line 30, Part B,gallons × \$0.0805 =		Negation diesel motor fuel tay (multiply line 48 by \$0.1403)			49	\$
51 Add lines 49 and 50 - Total 13-A nonautomotive diesel motor fuel tax due		Amount from line 30. Part B			. 50	\$
52 Manufacturing credit/reimbursement gallons × \$0.0598 =	_ :	Add lines 49 and 50 - Total 13-A nonautomotive diesel motor fuel tax	due		. 51	\$
E3. Not repositive diesel motor fuel tax due (subtract line 52 from line 51)		Manufacturing credit/reimbursement agallons × \$0.05	98 =		. 52	\$
	53	Net nonautomotive diesel motor fuel tax due (subtract line 52 from line 5	51)		. 53	\$

NOTE: Please complete Summary of Taxable Sales on Form PT-102.3 (see Instructions). The Summary of Taxable Sales must be completed even though the total number of gallons shown on this summary is not to be indicated on any line of the tax return. Failure to complete this required summary will result in additional correspondence and delay in processing your return.

Transfer the amount on line 53 to Form PT-100, Petroleum Business Tax Return, line 5, Column B.