

# PBT Web File Upload Instructions

You must upload all transactions reported on the following schedules, except where noted:

- PT-101.1 – PT-101.5
  - Some transactions for PT-101.3, Part 5; and PT-101.4 must be manually entered. See [PBT Web File Manual Entry and Upload Transactions by form line](#).
- PT-102.1 - PT-102.4
  - Some transactions for PT-102.2, Part 5; PT-102.3, Part 1; and PT-102.4, Part 3; must be manually entered. See [PBT Web File Manual Entry and Upload Transactions by form line](#).
- PT-103.1 – PT-103.2
- PT-104.1
  - Some transactions for PT-104.1 must be manually entered. See [PBT Web File Manual Entry and Upload Transactions by form line](#).
- PT-106.1
  - Some transactions for PT-106.1, part 6 and 7 must be manually entered. See [PBT Web File Manual Entry and Upload Transactions by form line](#).
- PT-201.1
  - Some transactions for PT-201.1, part 6 and 7 must be manually entered. See [PBT Web File Manual Entry and Upload Transactions by form line](#).
- PT-202.1
  - Some transactions for PT-202.1 must be manually entered. See [PBT Web File Manual Entry and Upload Transactions by form line](#).
- FT-941.1
- FT-942

You will manually enter all other transactions, inventory amounts, and adjustments that are not captured on these schedules. To see how each line of the paper form translates to Web File and to determine which transactions must be manually entered and which transactions must be uploaded, see [PBT Web File Manual Entry and Upload Transactions by form line](#).

Your upload must list each transaction (receipt, sale, use, transfer, or distribution) separately. **Do not** include multiple transactions in a single line entry for any part of your upload.

## Technical Formatting

Use these instructions to create a **comma delimited file (.csv or .txt)** to submit your petroleum business tax return to the New York State Tax Department.

**Upload files for different schedules and parts of a return-** For PT-100, *Petroleum Business Tax Return*; PT-200, *Quarterly Petroleum Business Tax Return*; and FT-942, *Diesel Motor Fuel and Motor Fuel Transporter's Monthly Return*; you will be able to submit more than one upload file. For each return, you can submit a separate upload for each schedule part, or you can submit one upload that includes transactions for all schedules and parts that you are filing for that return. For example if you filing Form PT-100 and you are uploading transactions for Schedule PT-101.1 Part 1, Schedule PT-101.1 Part 2, and Schedule PT-102.3, Part 1:

- you can submit three separate upload files: one for Schedule PT-101.1 Part 1, a separate upload file for Schedule PT-101.1 Part 2, and a separate upload file for Schedule PT-102.3, Part 1; or

- you can submit one upload file that contains all transactions for Schedule PT-101.1 Part 1, Schedule PT-101.1 Part 2, and Schedule PT-102.3, Part 1.

For FT-941, *Terminal Operator's Monthly Report of Diesel Motor Fuel and Motor Fuel Inventory*, you can only submit one upload per return.

**Creating and saving the file** - Complete your spreadsheet using the appropriate format for your schedules as explained in the instructions for [Petroleum Business Tax Web File Format for Upload](#). If a value is not required for a certain column, leave that column blank and make your next entry in the next column. For example, if you complete columns A-K with the appropriate values, if column L is not required and you have no information to enter, leave column L blank. Do not enter column M information in column L.

Be sure to check the file for incorrect field formatting and blank required fields as these will result in error messages when you attempt to upload the file.

For field formatting information, see *Upload Transaction Information*, below and select the link for *Petroleum Business Tax Web File Format for Upload*, listed in each schedule part.

**Saving a spreadsheet as a comma delimited file (.CSV)** – Follow these instructions if you are completing your upload manually in a spreadsheet. Be sure to save the spreadsheet as is first. You can retain it for future filings so you don't have to complete the entire file from scratch next time; you'll simply update the old spreadsheet with new information and save it as follows:

- In the original version, select, **Save As**. A separate window will appear.
- Select the drop-down box labeled **Save as type**, which is located underneath where you entered the **File name**.
  - Your **File name** cannot include a space next to a dash. For example, "PBT – December" is not a valid file name and will be rejected. However, "PBT December" and "PBT-December" are both valid.
- Scan the list until you reach **CSV**. Select it and then select **Save**. Make sure you save everything to your desktop for easy accessibility. You'll now have two icons on your desktop, the original version and the .csv version.

To view the new .csv file as a .txt file, right click on the .csv file icon and select **Open with**, and then select a text program (such as Notepad). You will see all of your filing information separated by commas (,). Multiple commas in a row separate blank, non-required fields. Don't change the placement of commas between fields.

**Other file types** – "TXT," "CSV," and "ZIP" are the only acceptable file types. This restriction is only on the name of the file and not the content. A zip-compressed file named .txt is acceptable. If you completed a comma delimited file manually in .txt format, there's no need to save to a .csv format. The content of the file should be a plain text file using ASCII or Unicode character encoding. UTF-8, UTF-16, UTF-32 big endian or little endian are all acceptable.

**Uploading the file** - On the **File Upload** page in PBT Web File, enter the **File path**. Do so by completing the following:

- Right click on the icon of the .csv or .txt file you just made and select **Properties**.
- Highlight all the information next to the word **Target** or **Location**.
- Right click on the highlighted information and select **Copy**.
- Right click on the open space next to **File path** and select **Paste**. The file path will appear in the space.
- Select **Upload File**.

You can also select **Browse** to search your computer for the file path. Once found, select it, and then select **Upload File**.

If there is something wrong with your file, you will get error messages in red at the top of the **File Upload** page ten at a time.

If you need to make corrections, delete the file you attempted to upload then update the *original version* of the spreadsheet and save it again as described under **Creating and saving the file**. However, there's no need to save another copy if you're correcting a .txt file. Simply correct the errors and select **Save**. After completing either of the above, upload the file again. Repeat until there are no more error messages and the file is accepted.

## Upload Transaction Information

Select a link to go directly to the upload transaction information in this document for a particular schedule.									
PT-101	PT-102	PT-103	PT-104	PT-105	PT-106	PT-201	PT-202	FT-941	FT-942
<a href="#">PT-101.1</a>	<a href="#">PT-102.1</a>	<a href="#">PT-103.1</a>	<a href="#">PT-104.1</a>	There is no information to upload for PT-105	<a href="#">PT-106.1</a>	<a href="#">PT-201.1</a>	<a href="#">PT-202.1</a>	<a href="#">FT-941.1</a>	<a href="#">FT-942</a>
<a href="#">PT-101.2</a>	<a href="#">PT-102.2</a>	<a href="#">PT-103.2</a>							
<a href="#">PT-101.3</a>	<a href="#">PT-102.3</a>	<a href="#">PT-103.3</a>							
<a href="#">PT-101.4</a>	<a href="#">PT-102.4</a>								
<a href="#">PT-101.5</a>									

## Form PT-100, Petroleum Business Tax Return

### Form PT-101 Tax on Motor Fuel

#### Motor Fuel Receipts (Schedule PT-101.1)

#### Part 1 - Receipts from sources located outside New York State

Include all gallons:

- received in company transfers, and
- received from outside the state from all other sources.

The receipt information **must** include:

- direct shipments to customers or to your own locations from vendors or your own refineries, and
- all gallons of motor fuel shipped directly from the reporting company's own refineries and/or vendors to customers located within this state, that have not passed through marketing locations within this state.

Report direct shipments to service stations (owned by you or your customer) as a purchase and also on PT-101.5, Part 1, *Sales or use of motor fuel (not including LPG or CNG)*, as a sale.

To see what information is required and how to format your upload for PT-101.1, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 2 - Receipts from sources located within New York State

Include all gallons:

- received from your own refineries within the state,
- received from vendors within the state, and
- of motor fuel blended or compounded at marketing locations within the state.

The receipt information must include:

- direct shipments to customers or to your own locations from vendors or your own refineries, and
- all gallons of motor fuel shipped directly from the reporting company's own refineries and/or vendors to customers located within this state, that have not passed through marketing locations located within this state.

Report direct shipments to service stations (owned by you or your customer) as a purchase and also on PT-101.5, Part 1, *Sales or use of motor fuel (not including LPG or CNG)*, as a sale.

To see what information is required and how to format your upload for PT-101.1, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## Transfers and Sales of Motor Fuel Outside New York State (Schedule PT-101.2)

### Part 1 - Transfers and sales out of New York State

Include all gallons shipped from your marketing locations within this state to your own locations out of state.

To see what information is required and how to format your upload for PT-101.2, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 2 - Sales in New York State for immediate export

Include all gallons shipped from refineries, vendors, or marketing locations within this state to other states and provinces.

Include:

- direct shipments and gallons shipped from your marketing locations within the state to customers in other states and provinces, and
- sales to customers for immediate export out of New York State if the customers took possession within this state and the tax has not been passed through.

You must have [Form FT-936, Statement of Exportation of Motor Fuel by Purchaser](#), on file for these sales.

To see what information is required and how to format your upload for PT-101.2, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## Nontaxable Sales of Motor Fuel (PT-101.3)

### Part 1 - Sales to New York State, its municipalities, or to the United States government

Include all gallons sold in New York State to the following governmental entities without passing through the tax:

- New York State and its agencies and municipalities, and
- the United States government, and its agencies.

These are the only governmental entities that may purchase motor fuel without paying the motor fuel excise tax.

Do **not** include credit card sales, other than direct sales from your inventory. You will be able to report credit card sales as an adjustment after you upload.

To see what information is required and how to format your upload for PT-101.3, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 2 - Exempt sales on Indian reservations

Include all gallons sold in this state to exempt Indian nations or tribes and qualified Indian consumers if the tax has not been passed through.

For sales to Indian nations or tribes for government use (not for resale), you must have [Form FT-939, Certificate of Tax Exemption for a Qualified Indian Nation or Tribe on Purchases of Motor Fuel, Diesel Motor Fuel](#), on file.

For sales to a qualified Indian consumer (not for resale), you must have [Form DTF-801, Certificate of Individual Indian Exemption for Certain Property or Services Delivered on a Reservation](#) on file.

To see what information is required and how to format your upload for PT-101.3, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 3 - Sales to exempt diplomats and missions by credit card

Include all gallons sold by dealers to exempt diplomats and missions on whom the tax was passed through to dealers but not passed through by the distributor when billing the exempt diplomats and missions.

To see what information is required and how to format your upload for PT-101.3, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 4A - Sales to exempt hospitals

Include all gallons sold to exempt hospitals.

To see what information is required and how to format your upload for PT-101.3, Part 4A, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 4B - Other nontaxable distributions**

Include all gallons of other nontaxable distributions.

To see what information is required and how to format your upload for PT-101.3, Part 4B, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 5 - Aviation gasoline used, stored, or sold to retail sellers of aviation gasoline**

Include all gallons sold to registered retail sellers of aviation gasoline.

Do **not** include the following transactions in your upload:

- gallons imported into New York State as a registered retail seller of aviation gasoline, or
- gallons imported into New York State for self-use as an airline.

You will be able to enter these gallons after you upload.

For sales to retail sellers of aviation gasoline, you must have [Form FT-1013, Exemption Certification for Registered Retail Sellers of Aviation Gasoline](#), on file.

To see what information is required and how to format your upload for PT-101.3, Part 5, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 6 - Sales of E85 to filling stations**

Include all gallons sold that were delivered and placed in a storage tank of a filling station to be dispensed directly into a motor vehicle for use in operation of the motor vehicle.

To see what information is required and how to format your upload for PT-101.3, Part 6, see [Petroleum Business Tax Web File Format for Upload](#).

## **Aviation Gasoline Consumed by Aircraft of Distributors of Motor Fuel (Schedule PT-101.4)**

### **Consumed in New York State by aircraft**

Include all gallons of aviation gasoline consumed in New York State for each type of aircraft. Gallons consumed in New York State are determined by:

- the number of flights taking off from within New York State, and
- the gallons consumed per departure.

Be sure to include all gallons consumed that were purchased with petroleum business tax included. You will be able to enter tax paid gallons after you upload.

If you are an exempt aircraft operator, you must include all gallons consumed. You will be able to enter exempt gallons after you upload.

If you do not know the gallons consumed per departure for your aircraft, you can request this information by sending a letter or email to:

Mailing Address	Email address
NYS Tax Department TDAB-FACCTS Fuel Unit W A Harriman Campus Albany NY 12227-0250	<a href="mailto:Aircraft.Consumption.Calculation@tax.ny.gov">Aircraft.Consumption.Calculation@tax.ny.gov</a>

Include the following information in your letter or email:

- type of aircraft;
- system-wide average taxi-out time (from the start of the engine at the loading gate to the release of the brake at takeoff, including waiting time);
- the fuel consumption per minute during taxi-out time; and
- the fuel consumed during the takeoff.

The above information should be available from the aircraft manufacturer.

To see what information is required and how to format your upload for PT-101.4, see [Petroleum Business Tax Web File Format for Upload](#).

## **Certain Sales in New York State with the Motor Fuel Tax Passed Through (Schedule PT-101.5)**

### **Part 1 - Sales or use of motor fuel (not including LPG or CNG)**

Include all gallons sold on which the tax was passed through. List all deliveries you made to resellers. Report direct shipments to service stations (owned by you or your customer) as a sale on this schedule.

To see what information is required and how to format your upload for PT-101.5, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 2 - Sales or use of liquefied petroleum gas**

Include all gallons of liquefied petroleum gas (LPG) such as propane, butane and ethane, **sold or used as motor fuel**.

To see what information is required and how to format your upload for PT-101.5, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 3 - Sales or use of compressed natural gas**

Include all gallons of compressed natural gas (CNG) and liquefied natural gas (LNG), sold or used as motor fuel.

*CNG* means fuel comprised primarily of methane, stored in either a gaseous or liquid state, suitable for use and consumption in the engine of a motor vehicle.

The conversion for CNG is: one Gasoline Gallon Equivalent (GGE) is equal to 126.67 cubic feet.

LNG is commonly understood to mean natural gas (methane) that has been converted to a liquid form for ease of storage or transport.

To see what information is required and how to format your upload for PT-101.5, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

## **Form PT-102 - Tax on Diesel Motor Fuel**

### **Diesel Motor Fuel Receipts (Schedule PT-102.1)**

#### **Part 1-Receipts in New York State from sources located outside New York State**

Include all gallons:

- received from sellers located outside New York State from whom you imported diesel motor fuel during the month,
- that were imported from your own facilities located outside New York State, and
- shipped directly to:
  - **any** of your own facilities, including service stations, or
  - your customers in New York State.

You are the importer of diesel motor fuel if you:

- have ownership of the fuel at the time the fuel enters New York State's jurisdiction, or
- direct or control the importation of fuel into New York State.

To see what information is required and how to format your upload for PT-102.1, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

#### **Part 2 — Receipts in New York State from sources located within New York State**

Include all gallons:

- received from sellers located within New York State, and
- shipped directly to:
  - any of your own facilities, including service stations; or
  - your customers located within New York State.

To see what information is required and how to format your upload for PT-102.1, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## Diesel Motor Fuel Nontaxable Sales (Schedule PT-102.2)

### Part 1a – Sales of non-highway diesel motor fuel or untaxed qualified biodiesel to persons registered as a distributor of diesel motor fuel under Article 12-A

Include all gallons sold to:

- distributors of diesel motor fuel,
- retailers of non-highway diesel motor fuel only, and
- distributors of kero-jet fuel only.

Do **not** include any non-highway diesel motor fuel or qualified biodiesel delivered:

- to a filling station (other than kero-jet fuel delivered to a distributor of kero-jet fuel only), or
- into any other repository equipped with a hose or other apparatus that can dispense fuel into a motor vehicle (including the bulk storage tanks of distributors of diesel motor fuel, and retailers of non-highway diesel motor fuel only, equipped with a hose or other apparatus).

To see what information is required and how to format your upload for PT-102.2, Part 1a, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 1b — Sales of untaxed highway diesel motor fuel delivered by pipeline, railcar, barge, tanker (ship), or other marine vessel to a terminal of a registered/licensed operator, or sold within a terminal of a registered/licensed operator, where it was delivered

Include all gallons of untaxed highway diesel motor fuel sold to a distributor of diesel motor fuel.

Do not include any highway diesel motor fuel that has **not** been delivered by pipeline, railcar, barge, tanker (ship), or other marine vessel to a terminal of a registered/licensed operator.

You must have [Form FT-1001, Exemption Certificate for Diesel Motor Fuel Interdistributor Transactions](#), on file for these sales.

To see what information is required and how to format your upload for PT-102.2, Part 1b, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 2 — Sales of non-highway diesel motor fuel to exempt organizations

Include all gallons of non-highway diesel motor fuel sold to an exempt organization. Do **not** include sales for residential heating.

Only exempt organizations qualified under Tax Law sections 1116(a)(4) or 1116(a)(5) may purchase non-highway diesel motor fuel without paying the petroleum business tax. This fuel:

- must be used to further the exempt purposes of the organization, and
- may not be used in any unrelated business activities.

You must have [Form FT-1021-A, Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations](#), on file for these sales.

The fuel purchased must be **exclusively** for the use or consumption of the exempt organization, and may **not** be used on New York State public highways. Additionally, purchases of non-highway diesel motor fuel delivered into a tank equipped to fuel a motor vehicle or purchases made at a filling station **do not qualify** for the exemption.

To see what information is required and how to format your upload for PT-102.2, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 3 — Exempt sales on Indian reservations**

Include all gallons sold to:

- an exempt Indian nation or tribe, and
- qualified Indian consumers on Indian reservations.

For sales to Indian nations or tribes for governmental use you must have [Form FT-939, Certificate of Tax Exemption for a Qualified Indian Nation or Tribe on Purchases of Motor Fuel and Diesel Motor Fuel](#), on file.

For sales to qualified Indian consumers (not for resale), you must have [Form DTF-801, Certificate of Indian Exemption for Certain Property or Services Delivered on a Reservation](#) on file.

To see what information is required and how to format your upload for PT-102.2, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 4 — Sales to New York State, its municipalities or to the United States government**

Include all gallons sold within New York State to the following governmental entities:

- New York State and its agencies and municipalities, and
- the United States government and its agencies.

These are the only governmental entities that may purchase diesel motor fuel without paying the diesel motor fuel excise tax.

Do **not** include:

- gallons that were transferred or sold out of New York State, or
- credit card sales other than direct sales from your inventory.

You will be able to report credit card sales as an adjustment after you upload.

To see what information is required and how to format your upload for PT-102.2, Part 4, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 5 — Sales or use of non-highway diesel motor fuel for farming

Include all gallons of non-highway diesel motor fuel (including B20) sold in New York State to farmers. If you are a farmer, include the gallons you used for farming.

Be sure to include all gallons:

- used directly and exclusively in the production phase of farming, and
- sold or used in farm production or commercial horse boarding operations, but not directly and exclusively in the production phase (for example, gallons sold for use in administration, storage, or marketing).

Do **not** include gallons that were transferred or sold out of New York State.

You must have [Form FT-1004, Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations](#), on file for these sales.

To see what information is required and how to format your upload for PT-102.2, Part 5, see [Petroleum Business Tax Web File Format for Upload](#).

## Diesel Motor Fuel — Transfers and Sales out of New York State and Sales in New York State for Immediate Export (Schedule PT-102.3)

### Part 1 — Transfers and sales out of New York State

Include all gallons that you:

- sold to each purchaser (other than a governmental entity) that is a distributor, wholesaler, service station, truck stop, or other reseller of the diesel motor fuel in the other state or province;
- sold to each purchaser (other than a governmental entity) that has acquired diesel motor fuel for purposes other than heating, production, or farming;
- transferred to your own facilities or facilities under your control outside New York State, and
- shipped or sold to each purchaser for purposes other than heating, production or farming.

Do **not** include the following transactions in your upload:

- gallons sold to governmental entities, or
- gallons sold to consumers for heating, production, or for farming purposes.

You will be able to enter these gallons after you upload.

To see what information is required and how to format your upload for PT-102.3, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 2 — Sales in New York State for immediate export

Include all gallons sold within New York State to a distributor or dealer authorized to conduct business in another state or province for immediate export to that state or province.

You must have [Form FT-1003, \*Statement of Exportation of Diesel Motor Fuel by Purchaser\*](#), on file for these sales.

To see what information is required and how to format your upload for PT-102.3, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## Diesel Motor Fuel Taxable Sales or Use, Sales to Manufacturers for Use in Manufacturing, and Sales to Railroads for Use as Railroad Diesel (Schedule PT-102.4)

### Part 1 — Taxable sales or use

Include total gallons for all of the following sales within the state that require the imposition or pass through of the diesel motor fuel excise tax:

- sales to registered distributors of diesel motor fuel, retailers of non-highway diesel motor fuel only, and distributors of kero-jet fuel only;
- sales delivered into customers' vehicles for use in the operation of such vehicles other than those delivered at filling stations whose gallons are not included in your inventory;
  - You do not have to include a customer if you only pump fuel directly into the customer's vehicles.
  - If you also deliver 500 gallons or more of diesel motor fuel other than directly into a customer's vehicles, you must list that customer and report only gallons of diesel motor fuel delivered to that customer, other than those delivered directly into a customer's vehicles for use in the operation of such vehicles.
- sales to customers who purchased less than 500 gallons during the month; and
- sales to all other customers not registered under the Diesel Motor Fuel Tax Law that the diesel motor fuel excise tax was required to be passed through.

To see what information is required and how to format your upload for PT-102.4, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 2 — Sales or use of non-highway diesel motor fuel in manufacturing

Include all gallons:

- sold for use in manufacturing on which you did not pass through the petroleum business tax, and
- you used for manufacturing.

You must have [Form FT-1012, \*Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product\*](#), on file for these sales.

To see what information is required and how to format your upload for PT-102.4, Part 2 see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 3 — Sales or use as railroad diesel**

Include all gallons of non-highway diesel motor fuel (including B20) sold for use as railroad diesel on which you did not pass through the petroleum business tax. Also include the total gallons you used as railroad diesel.

You must have [Form PT-303, Railroad Exemption Certificate for Non-Highway Diesel Motor Fuel](#), on file for these sales.

To see what information is required and how to format your upload for PT-102.4, Part 3 see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 4 — Sales or use of B20 not reported elsewhere**

Include all gallons of non-highway B20 **other than** sales or uses:

- for nonresidential heating/cooling,
- that are commercial gallonage, and
- that are railroad diesel.

For the above sales or uses, you will be able to enter these gallons after you upload.

To see what information is required and how to format your upload for PT-102.4, Part 4, see [Petroleum Business Tax Web File Format for Upload](#).

## **Form PT-103, Tax on Residual Petroleum Product Businesses**

### **Residual Petroleum Product - Receipts and Sales (Schedule PT-103.1)**

#### **Part 1 - Receipts in New York State from sources located outside this state**

Include all gallons:

- imported from out-of-state suppliers,
- imported from your out-of-state facilities, and
- shipped directly to any of your facilities or customers in New York State.

You are the importer of residual petroleum product if you:

- have ownership of the product at the time it enters New York State's jurisdiction, or
- direct or control the importation of product into New York State.

To see what information is required and how to format your upload for PT-103.1, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 2 - Receipts from sources located within New York State

Include all gallons:

- purchased or received from suppliers in New York State, and
- shipped directly to any of your facilities or customers in New York State.

To see what information is required and how to format your upload for PT-103.1, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 3 - Other receipts

Include all gallons of nonresidual petroleum product substances that you purchased or received that were added to and increased your overall inventory of residual petroleum product.

To see what information is required and how to format your upload for PT-103.1, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 4 - Sales to registered residual petroleum product businesses

Include all gallons sold to:

- residual petroleum product businesses upon which the petroleum business tax was **not** passed through, and
- electric utilities with a direct pay permit for the production of electricity for sale.

You must have [Form PT-301, Residual Petroleum Product Exemption Certificate](#), on file for these sales.

To see what information is required and how to format your upload for PT-103.1, Part 4, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 5 - Sales to New York State, its municipalities, or to the United States government

Include all gallons sold to the following governmental entities:

- New York State and its agencies and municipalities, and
- the United States government and its agencies.

These are the **only** governmental entities that may purchase residual petroleum product without paying the petroleum business tax.

To see what information is required and how to format your upload for PT-103.1, Part 5, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 6 - Sales to certain exempt organizations

Include all gallons sold to exempt organizations without passing through the petroleum business tax. Do **not** include sales for residential heating/cooling.

Only exempt organizations qualified under Tax Law section 1116(a)(4) or 1116(a)(5) may purchase residual petroleum product without paying the petroleum business tax. This product must be used:

- to further the exempt purposes of the organization, and
- not for any unrelated business activities.

You must have [Form FT-1021-A, Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations](#), on file for these sales.

To see what information is required and how to format your upload for PT-103.1, Part 6, see [Petroleum Business Tax Web File Format for Upload](#).

## **Residual Petroleum Product – Transfers out of New York State and Sales in New York State for Immediate Export (Schedule PT-103.2)**

### **Part 1 – Transfers out of New York State**

Include all gallons transferred out of New York State that were sold to:

- residual petroleum product businesses,
- wholesalers, or
- other resellers.

To see what information is required and how to format your upload for PT-103.2, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

### **Part 2 - Sales in New York State for immediate export**

Include all gallons sold within New York State to a residual petroleum product business or dealer authorized to conduct business in another state or province for immediate export to that state or province, upon which the petroleum business tax was not passed through.

You must have [Form PT-300, Residual Petroleum Product Exportation Certificate](#), on file for these sales.

To see what information is required and how to format your upload for PT-103.2, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## **Residual Petroleum Product - Sales as Bunker Fuel and Sales for Manufacturing or Farming Purposes (Schedule PT-103.3)**

### **Part 1 - Sales or use as bunker fuel in vessels**

Include all gallons:

- sold for use as bunker fuel in vessels that you did not pass through the petroleum business tax, and
- used as bunker fuel in your vessels.

You must have [Form PT-301, Residual Petroleum Product Exemption Certification](#), on file for these sales.

To see what information is required and how to format your upload for PT-103.3, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 2 - Sales or use in manufacturing

Include all gallons:

- sold for use in manufacturing that you did not pass through the petroleum business tax, and
- you used for manufacturing purposes.

You must have [Form FT-1012, \*Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product\*](#), on file for these sales.

To see what information is required and how to format your upload for PT-103.3, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 3 - Sales or use for farming

Include all gallons sold in New York State to farmers. If you are a farmer, include gallons you used for farming.

Be sure to include:

- all gallons used directly and exclusively in the production phase of farming, and
- gallons sold or used in farm production or commercial horse boarding operations that are not used directly and exclusively in the production phase (for example, gallons sold for use in administration, storage, or marketing).

You must have Form [FT-1004, \*Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations\*](#), on file for these sales.

To see what information is required and how to format your upload for PT-103.3, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

## Form PT-104, Tax on Kero-Jet Fuel

### Schedule Summary – Kero-Jet Fuel Consumed in New York State by Aircraft (Schedule PT-104.1)

Include all gallons of kero-jet fuel consumed in New York State for each type of aircraft. Be sure to include all gallons consumed that were purchased with petroleum business tax included. You will be able to enter tax paid gallons after you upload.

If you are an exempt aircraft operator, you must include all gallons consumed. You will be able to enter exempt gallons after you upload.

Gallons consumed in New York State are determined by the number of flights taking off from within New York State and the gallons consumed per departure. The number of gallons consumed per departure is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time. Gallons per departure are listed below for common aircraft types:

#### New York State fuel consumption per departure:

Aircraft type	Gallons per departure
BAC-11	169
F-28	182
L-1011	727
A-300	536

B-707	624
B-727	340
B-737	229
B-747	984
B-757	366
B-767	471
DC-8	476
DC-9	247
DC-10	698

If your aircraft is not listed above, you can request the gallons consumed per departure by sending a letter or email to:

Mailing Address	Email address
NYS Tax Department TDAB-FACCTS Fuel Unit W A Harriman Campus Albany NY 12227-0250	<a href="mailto:Aircraft.Consumption.Calculation@tax.ny.gov">Aircraft.Consumption.Calculation@tax.ny.gov</a>

Include the following information in your letter or email:

1. Description of aircraft — Indicate the manufacturer, model number, and type (cargo or passenger). If the type is cargo, indicate the maximum carrying capacity; if passenger, indicate the seating capacity.
2. Construction — wide-body or narrow-body.
3. Number and type of engines (jet, propeller).
4. System wide average taxi-out time (from the start of the engine at the loading gate to the release of the brake at takeoff, including waiting time).
5. Major airports of departure in New York State.
6. Taxi-out time for each airport listed in item 5.
7. Fuel consumption per minute during taxi-out time as defined in item 4.
8. Fuel consumed from the time the brake is released to the first four minutes of flight (for narrow-body jets) or to the first five minutes of flight (for wide-body jets or propeller aircraft).
9. Airports (cities) serviced by aircraft departing from New York State airports.

To see what information is required and how to format your upload for PT-104.1, see [Petroleum Business Tax Web File Format for Upload](#).

## Form PT-106, Retailers of Non-Highway Diesel Motor Fuel Only

### Retailers of Non-Highway Diesel Motor Fuel Only – Receipts and Sales (Schedule PT-106.1)

#### Part 1 – Receipts of non-highway diesel motor fuel in New York State from sources outside this state

Include all gallons:

- received that you imported from suppliers located outside New York State,
- that were imported from your own facilities located outside New York State, and
- shipped directly to any of your facilities or customers in New York State.

To see what information is required and how to format your upload for PT-106.1, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 2 – Receipts of non-highway diesel motor fuel in New York State from sources within this state**

Include all gallons:

- purchased or received from suppliers located within New York State, and
- shipped directly to any of your facilities or customers in New York State.

To see what information is required and how to format your upload for PT-106.1, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 3 – Sales of non-highway diesel motor fuel to exempt organizations**

Include all gallons sold to exempt organizations. Do **not** include sales for residential heating/cooling.

Only exempt organizations qualified under Tax Law sections 1116(a)(4) or 1116(a)(5) may purchase non-highway diesel motor fuel without paying the petroleum business tax. This fuel:

- must be used to further of the exempt purposes of the organization, and
- may not be used in any unrelated business activities.

You must have [Form FT-1021-A, Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations](#), on file for these sales.

To see what information is required and how to format your upload for PT-106.1, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 4 – Sales of non-highway diesel motor fuel to manufacturers for use in manufacturing**

Include all gallons:

- sold for use in manufacturing on which you did not pass through the petroleum business tax, and
- you used for manufacturing.

You must have [Form FT-1012, Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product](#), on file for these sales.

To see what information is required and how to format your upload for PT-106.1, Part 4, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 5 – Sales of non-highway diesel motor fuel to New York State, its municipalities, or to the United States government**

Include all gallons sold to the following governmental entities:

- New York State and its agencies and municipalities, and
- the United States government and its agencies.

These are the only governmental entities that may purchase diesel motor fuel without paying the diesel motor fuel tax.

To see what information is required and how to format your upload for PT-106.1, Part 5, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 6 – Sales of railroad diesel**

Include all gallons of non-highway diesel motor fuel (including B20) sold for use as railroad diesel on which you did not pass through the petroleum business tax.

You must have [Form PT-303, \*Railroad Exemption Certificate for Non-Highway Diesel Motor Fuel\*](#), on file for these sales.

To see what information is required and how to format your upload for PT-106.1, Part 6, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 7 – Sales or use of non-highway diesel motor fuel for farming**

Include all gallons of non-highway diesel motor fuel (including B20) sold in New York State for farming. If you are a farmer, include gallons you used for farming.

Be sure to include:

- all gallons used directly and exclusively in the production phase of farming, and
- gallons sold or used in farm production or commercial horse boarding operations, but not directly and exclusively in the production phase (for example, gallons sold for use in administration, storage, or marketing).

You must have [Form FT-1004, \*Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations\*](#), on file for these sales.

To see what information is required and how to format your upload for PT-106.1, Part 7, see [Petroleum Business Tax Web File Format for Upload](#).

# **Form PT-200, Quarterly Petroleum Business Tax Return**

## **Form PT-201, Retailers of Non-Highway Motor Fuel Only (Quarterly Filer)**

### **Retailers of Non-Highway Diesel Motor Fuel Only - Receipts and Sales (Schedule PT-201.1)**

#### **Part 1 - Receipts of non-highway diesel motor fuel in New York State from sources outside this state**

Include all gallons:

- received that you imported from suppliers located outside New York State,
- that were imported from your own facilities located outside New York State, and
- shipped directly to any of your facilities or customers in New York State.

To see what information is required and how to format your upload for PT-201.1, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 2 - Receipts of non-highway diesel motor fuel in New York State from sources within this state**

Include all gallons:

- purchased or received from suppliers located within New York State, and
- shipped directly to any of your facilities or customers in New York State.

To see what information is required and how to format your upload for PT-201.1, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 3 - Sales of non-highway diesel motor fuel to exempt organizations**

Include all gallons sold to exempt organizations. Do **not** include sales for residential heating/cooling.

Only exempt organizations qualified under Tax Law sections 1116(a)(4) or 1116(a)(5) may purchase non-highway diesel motor fuel without paying the petroleum business tax. This fuel:

- must be used to further of the exempt purposes of the organization, and
- may not be used in any unrelated business activities.

You must have [Form FT-1021-A, Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations](#), on file for these sales.

To see what information is required and how to format your upload for PT-201.1, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 4 - Sales of non-highway diesel motor fuel to manufacturers for use in manufacturing**

Include all gallons:

- sold for use in manufacturing on which you did not pass through the petroleum business tax, and
- you used for manufacturing.

You must have [Form FT-1012, Manufacturing Certification for Non-highway Diesel Motor Fuel and Residual Petroleum Product](#), on file for these sales.

To see what information is required and how to format your upload for PT-201.1, Part 4, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 5 - Sales of non-highway diesel motor fuel to New York State, its municipalities or to the United States government**

Include all gallons sold to the following governmental entities:

- New York State and its agencies and municipalities, and
- the United States government and its agencies.

These are the only governmental entities that may purchase diesel motor fuel without paying the diesel motor fuel tax.

To see what information is required and how to format your upload for PT-201.1, Part 5, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 6 - Sales of railroad diesel

Include all gallons of non-highway diesel motor fuel (including B20) sold for use as railroad diesel on which you did not pass through the petroleum business tax.

You must have [Form PT-303, Railroad Exemption Certificate for Diesel Motor Fuel](#), on file for these sales.

To see what information is required and how to format your upload for PT-201.1, Part 6, see [Petroleum Business Tax Web File Format for Upload](#).

## Part 7 - Sales or use of non-highway diesel motor fuel for farming

Include all gallons of non-highway diesel motor fuel (including B20) sold in New York State for farming. If you are a farmer, include gallons you used for farming.

Be sure to include:

- all gallons used directly and exclusively in the production phase of farming, and
- gallons sold or used in farm production or commercial horse boarding operations, but not directly and exclusively in the production phase (for example, gallons sold for use in administration, storage, or marketing).

You must have [Form FT-1004, Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operation](#), on file for these sales.

To see what information is required and how to format your upload for PT-201.1, Part 7, see [Petroleum Business Tax Web File Format for Upload](#).

## Form PT-202, Tax on Kero-Jet Fuel

### Kero-Jet Fuel Consumed in New York State By Aircraft (Schedule PT- 202.1)

Include all gallons of kero-jet fuel consumed in New York State for each type of aircraft. Be sure to include all gallons consumed that were purchased with petroleum business tax included. You will be able to enter tax paid gallons after you upload.

If you are an exempt aircraft operator, you must include all gallons consumed. You will be able to enter exempt gallons after you upload.

Gallons consumed in New York State are determined by the number of flights taking off from within New York State and the gallons consumed per departure. The number of gallons consumed per departure is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time. Gallons per departure are listed below for common aircraft types:

**New York State fuel consumption per departure:**

<b>Aircraft type</b>	<b>Gallons per departure</b>
BAC-11	169
F-28	182
L-1011	727
A-300	536
B-707	624
B-727	340
B-737	229
B-747	984
B-757	366
B-767	471
DC-8	476
DC-9	247
DC-10	698

If your aircraft is not listed above, you can request the gallons consumed per departure by sending a letter or email to:

<b>Mailing Address</b>	<b>Email address</b>
NYS Tax Department TDAB-FACCTS Fuel Unit W A Harriman Campus Albany NY 12227-0250	<a href="mailto:Aircraft.Consumption.Calculation@tax.ny.gov">Aircraft.Consumption.Calculation@tax.ny.gov</a>

Include the following information in your letter or email:

1. Description of aircraft — Indicate the manufacturer, model number, and type (cargo or passenger). If the type is cargo, indicate the maximum carrying capacity; if passenger, indicate the seating capacity.
2. Construction — wide-body or narrow-body.
3. Number and type of engines (jet, propeller).
4. System wide average taxi-out time (from the start of the engine at the loading gate to the release of the brake at takeoff, including waiting time).
5. Major airports of departure in New York State.
6. Taxi-out time for each airport listed in item 5.
7. Fuel consumption per minute during taxi-out time as defined in item 4.
8. Fuel consumed from the time the brake is released to the first four minutes of flight (for narrow-body jets) or to the first five minutes of flight (for wide-body jets or propeller aircraft).
9. Airports (cities) serviced by aircraft departing from New York State airports.

To see what information is required and how to format your upload for PT-202.1, see [Petroleum Business Tax Web File Format for Upload](#).

# FT-941 Terminal Operator's Monthly Report of Diesel Motor Fuel and Motor Fuel Inventory

## Terminal Operator's Individual Account Reconciliation (FT-941.1)

Include all accounts at this terminal location in your upload. For each account, the account name, EIN, and address information must match **exactly** for Part 1, Part 2, and Part 3 information. If you upload information for an account for Part 2 or Part 3, you **must** also upload Part 1 information, even if you are reporting zeros.

### Part 1 – Reconciliation for each type of fuel

Include the opening inventory and adjustments for each type of fuel for each account.

To see what information is required and how to format your upload for FT-941.1, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 2 - Summary of receipts

Include all gallons received for each type of fuel. List each receipt separately. If you have more than one product code included on a receipt, the receipt for each product code must be listed on a separate line in your upload.

To see what information is required and how to format your upload for FT-941.1, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).

### Part 3 – Summary of withdrawals

Include all gallons withdrawn for each type of fuel. List each withdrawal separately. If you have more than one product code included on a withdrawal, the withdrawal for each product code must be listed on a separate line in your upload.

To see what information is required and how to format your upload for FT-941.1, Part 3, see [Petroleum Business Tax Web File Format for Upload](#).

## Form FT-942 Diesel Motor Fuel and Motor Fuel Transporter's Monthly Report

Barge and other water transportation companies are **not** required to report shipments from one land terminal in NYS to another land facility within NYS.

Do **not** report shipments of fuel that are only originating from a point outside NYS and passing through NYS for a direct delivery to a point outside NYS.

## **Part 1 – Imports – Transportation of fuel from a point outside New York State to a point within the state**

Include all gallons:

- shipped from a point outside NYS for delivery into NYS for use, storage, distribution, or sale in NYS; and
- lightered in the territorial waters of NYS.

Also include gallons of your own product that you imported into NYS if:

- you are a registered 12-A motor fuel distributor, diesel motor fuel distributor, retailer of non-highway diesel motor fuel only or distributor of kero-jet fuel, and
- you transport fuel for another person.

To see what information is required and how to format your upload for FT-942, Part 1, see [Petroleum Business Tax Web File Format for Upload](#).

## **Part 2 – Exports – Transportation of fuel from a point inside New York State to a point outside the state**

Include all gallons:

- shipped from a point in NYS for direct delivery to a point out of NYS;
- loaded on a vessel where the fuel is intended to be exported out of NYS.

Include gallons of your own product that you exported out of NYS if you:

- are a registered 12-A motor fuel distributor, diesel motor fuel distributor, retailer of non-highway diesel motor fuel only or distributor of kero-jet fuel, and
- you transport fuel for another person.

To see what information is required and how to format your upload for FT-942, Part 2, see [Petroleum Business Tax Web File Format for Upload](#).