



**Part B – Computation of the Article 13-A Motor Fuel Component and Aviation Gasoline Component**

	Column 1 Aviation Gasoline	Column 2 Motor Fuel
<b>35</b> Enter the amount from line 11 in <i>Column 1</i> and the amount from line 12 in <i>Column 2</i> ...	<b>35</b>	
<b>36</b> Adjustment (enter any deduction in brackets [ ]). Explain: _____	<b>36</b>	
<b>37</b> Total gallons (line 35 and add or subtract line 36) .....	<b>37</b>	
<b>38</b> Transfers out of state (from line 13).....	<b>38</b>	
<b>39</b> Sales to customers out of state (from line 14) .....	<b>39</b>	
<b>40</b> Sales to the U.S. Government and New York State and its municipalities (from line 15) ...	<b>40</b>	
<b>41</b> Exempt sales on Indian reservations (from line 16) .....	<b>41</b>	
<b>42</b> Total nontaxable distribution (add lines 38, 39, 40 and 41) .....	<b>42</b>	
<b>43</b> Gallons subject to tax (subtract line 42 from line 37).....	<b>43</b>	
<b>44</b> Purchases on which the tax has been passed through (from line 26) .....	<b>44</b>	
<b>45</b> Net gallons (subtract line 44 from line 43) .....	<b>45</b>	
<b>46</b> Total gallons of fuel included in line 32, but excluding the amount of any liquefied petroleum gases.....	<b>46</b>	
<b>47</b> Total gallons for tax computation (add lines 45 and 46, Column 2) .....	<b>47</b>	
<b>48</b> Tax rate (\$0.140 per gallon).....	<b>48</b>	.140
<b>49</b> Aviation gasoline component (multiply line 45, Column 1 by line 48, Column 1) .....	<b>49</b>	
<b>50</b> Aviation gasoline credit/refund/reimbursement (from line 17, Part A) <input type="text"/> gallons × \$0.084 =	<b>50</b>	
<b>51</b> Consumption tax on aviation gasoline (from Form PT-101.7, line 5; enter any negative amount in brackets [ ]). .....	<b>51</b>	
<b>52</b> Total aviation gasoline tax due (subtract line 50 and add or subtract line 51 from line 49) .....	<b>52</b>	
<b>53</b> Motor fuel component tax due (multiply line 47, Column 2 by line 48, Column 2).....	<b>53</b>	
<b>54</b> Article 13-A motor fuel component and aviation gasoline tax due (add lines 52 and 53)...	<b>54</b>	

Transfer the amount on line 54 to Form PT-100, **Petroleum Business Tax Return**, line 1, **Column B**.

**Part C – Petroleum Testing Fee**

<b>55</b> Total receipts this month (from line 10) .....	<b>55</b>	
<b>56</b> Total gallons of CNG, LPG and any other liquid or gas sold or used as motor fuel (from line 32).....	<b>56</b>	
<b>57</b> Total gallons (add lines 55 and 56) .....	<b>57</b>	
<b>58</b> Purchases on which tax has been passed through to you (from line 26) .....	<b>58</b>	
<b>59</b> Receipts subject to the petroleum testing fee (subtract line 58 from line 57) .....	<b>59</b>	
<b>60</b> Transfers out of state (from line 13) .....	<b>60</b>	
<b>61</b> Sales to customers out of state (from line 14).....	<b>61</b>	
<b>62</b> Inventory gain or loss (from line 19).....	<b>62</b>	
<b>63</b> Total credits (add lines 60 and 61, and add or subtract line 62) .....	<b>63</b>	
<b>64</b> Gallons subject to testing fee (subtract line 63 from line 59; enter any negative amount in brackets [ ]) .....	<b>64</b>	
<b>65</b> Petroleum testing fee (multiply line 64 by \$0.0005) .....	<b>65</b>	

Transfer the amount on line 65 to Form PT-100, **Petroleum Business Tax Return**, line 2, **Column A**.