PT-102
(2/99)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0299

Use this form to report transactions for the month of **February 1999.**

Employer identification number or social security number
Legal name

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.

Inventory and Receipts

1	Opening inventory *(see instructions)*	1
2	Receipts in New York State from sources located **outside** New York State *(from Form PT-102.1, Part I)*	2
3	Receipts in New York State from sources located **within** New York State *(from Form PT-102.1, Part II)*	3
4	Other receipts	4
5	Gallons available *(add lines 1 through 4)*	5
6	Closing inventory *(see instructions)*	6
7	Total gallons to be accounted for *(subtract line 6 from line 5)*	7

Part A – Computation of the Article 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 the U.S. Government and New York State and its municipalities *(from Form PT-102.1, Part IV)*	9	
10	Exempt sales on Indian reservations *(from Form PT-102.1, Part VI; see instructions)*	10	
11	Transfers out of New York State *(from Form PT-102.2, Part I)*	11	
12	Sales in New York State for immediate export *(from Form PT-102.2, Part II)*	12	
13	Sales to consumers for farming	13	
14	Sales of water-white kerosene (K-1) to consumers or filling stations	14	
15	Sales of kero-jet fuel to airlines	15	
16	Sales to consumers for heating or production purposes	16	
17	Inventory loss from bulk storage and casualty losses *(see instructions)*	17	
18	Total nontaxable distribution *(add lines 8 through 17)*		18
19	Total gallons subject to tax *(subtract line 18 from line 7)*		19
20	Gallons acquired with the tax passed through that were sold, used or transferred		20
21	Taxable gallons before adjustments *(subtract line 20 from line 19)*		21
22	Adjustments *(see instructions; enter any deduction in brackets [ ]).* Explain:		22
23	Taxable gallons *(line 21 and add or subtract line 22)*		23
24	Article 12-A diesel motor fuel tax *(multiply line 23 by $0.08)*		24

Transfer the amount on line 24 to Form PT-100, *Petroleum Business Tax Return,* line 3, *Column A.*
Complete Parts B and C on the back of this form.

Attach this form to New York State Form PT-100, *Petroleum Business Tax Return.*

Part B - Computation of the Article 13-A Automotive Diesel Motor Fuel Tax

25	Total gallons to be accounted for *(from line 7)*		25
26	Sales of unenhanced diesel product to other persons registered under Article 12-A for diesel motor fuel *(from line 8)*	26	
27	Sales (except for residential heating) to exempt organizations *(from Form PT-102.1, Part V)*	27	
28	Sales for manufacturing purposes *(from Form PT-102.3, Part II)*	28	
29	Sales to the U.S. Government and New York State and its municipalities *(from line 9)*	29	
30	Exempt sales on Indian reservations *(from line 10)*	30	
31	Transfers out of New York State *(from line 11)*	31	
32	Sales in New York State for immediate export *(from line 12)*	32	
33	Sales to consumers for farming *(from line 13)*	33	
34	Sales of water-white kerosene (K-1) to consumers or filling stations *(from line 14)*	34	
35	Sales of kero-jet fuel and self-use of kero-jet fuel in your aircraft (not included in lines 26 through 33) *(complete Form PT-104 if you deal in kero-jet fuel)*	35	
36	Other sales of kerosene *(see instructions)*	36	
37	Sales of other diesel motor fuel for heating or production purposes *(see instructions)*	37	
38	Total nontaxable distribution *(add lines 26 through 37)*		38
39	Total *(subtract line 38 from line 25)*		39
40	Gallons acquired with the tax passed through that were sold, used or transferred *(from line 20)*		40
41	Total *(subtract line 40 from line 39)*		41
42	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)*		42
43	Taxable gallons before adjustments *(subtract line 42 from line 41)*		43
44	Other adjustments *(see instructions; enter any deduction in brackets [ ])*. Explain: _____		44
45	Taxable gallons *(line 43 and add or subtract line 44)*		45
46	Automotive diesel motor fuel tax *(multiply line 45 by $0.1325)*		46
47	Railroad diesel exemption/reimbursement *(from Form PT-102.3, Part III)* ____ gallons x $0.0615 =		47
48	Net automotive diesel motor fuel tax due *(subtract line 47 from line 46)*		48

Transfer the amount on line 48 to Form PT-100, *Petroleum Business Tax Return*, line 3, *Column B*.

Part C - Computation of the Article 13-A Nonautomotive Diesel Motor Fuel Tax

49	Amount from line 37, Part B *(above)*	49
50	Gallons included in the line 49 amount that were sold or used for residential heating	50
51	Taxable gallons before adjustments *(subtract line 50 from line 49)*	51
52	Other adjustments *(see instructions; enter any deduction in brackets [ ])*. Explain: _____	52
53	Taxable gallons *(line 51, and add or subtract line 52)*	53
54	Nonautomotive diesel motor fuel tax *(multiply line 53 by $0.132)*	54
55	Commercial gallonage credit/reimbursement ____ gallons x $0.056 =	55
56	Net nonautomotive diesel motor fuel tax due *(subtract line 55 from line 54)*	56

Transfer the amount on line 56 to Form PT-100, *Petroleum Business Tax Return, line 4, Column B*.

Note: All filers of Form PT-102 must also complete Form PT-102.3, *Part I, Diesel Motor Fuel - Summary of Taxable Sales* (see *Instructions*). This form **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.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms,** call the Business Tax Information Center at 1 800 972-1233. **For general information,** call toll free 1 800 225-5829. **To order forms and publications,** call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada,** call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - http://www.tax.state.ny.us
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.