

Instructions

Who must file this schedule

Distributors of motor fuel who operate aircraft fueled by aviation gasoline in New York State must file this schedule with Form PT-101, *Tax on Motor Fuel*. This is a consumption tax schedule. This schedule computes the amount of aviation gasoline deemed consumed in New York State. Distributors owe petroleum business tax on aviation gasoline consumed in New York State but purchased outside the state. Distributors may get a refund of the petroleum business tax on aviation gasoline purchased in New York State but used outside New York State.

Specific instructions

- Column A** - Enter the type of aircraft for each aircraft that had a flight taking off from within New York State.
- Column B** - For each type of aircraft listed in column A, enter the number of flights taking off from within New York State.
- Column C** - For each type of aircraft listed in column A, enter the number of gallons of aviation gasoline per departure. The gallons-per-departure amount is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time.

Attach an additional sheet(s) to document your calculation for the gallons of aviation gasoline used per departure for each type of aircraft. Such information should include the 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.

This information should be available from the aircraft manufacturer.

- Column D** - Multiply the number of flights in column B by the number of gallons in column C and enter the result.
- Line 1** - Add the gallons in column D and enter the total.
- Line 2** - Enter the total number of **tax-paid** gallons of aviation gasoline purchased and consumed in your aircraft.
- Line 3** - Subtract line 2 from line 1 and enter the result. Enter any negative gallons in brackets. Transfer and include the line 3 gallons in the amount on Form PT-101, line 19.
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