



PT-102

(9/06)

New York State Department of Taxation and Finance

Tax on Diesel Motor Fuel

Tax Law — Articles 12-A and 13-A

0906

Use this form to report transactions for the month of **September 2006**.

| | |
|------------|------|
| Legal name | FEIN |
|------------|------|

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records.
Be sure to complete the back page of this form.

| Inventory | Gallons |
|--|---------|
| 1 Opening inventory (this figure cannot be a negative amount) | 1 |
| 2 Receipts in New York State from sources located outside this state (from Form PT-102.1, Part 1) | 2 |
| 3 Receipts in New York State from sources located within this state (from Form PT-102.1, Part 2) | 3 |
| 4 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 5) | 4 |
| 5 Gallons available for sale or use (add lines 1 through 4) | 5 |
| 6 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount - see instructions) | 6 |
| 7 Total gallons to be accounted for (subtract line 6 from line 5) | 7 |

Exempt sales and uses

| | |
|---|----|
| 8 Sales or use for residential heating/cooling..... | 8 |
| 9 Sales or use in manufacturing (from Form PT-102.4, Part 2) | 9 |
| 10 Sales to exempt organizations for nonresidential heating (from Form PT-102.2, Part 2, column A) | 10 |
| 11 Sales or use for farming | 11 |
| 12 Sales of kero-jet fuel to airlines and self-use by airlines in aircraft (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.) | 12 |
| 13 Sales of water-white kerosene to consumers or filling stations..... | 13 |
| 14 Sales of kerosene (not included on lines 8 through 13) for nonresidential heating or production for sale (provided it is not blended or mixed with another product) | 14 |
| 15 Sales of unenhanced diesel product to persons registered under Articles 12-A/13-A for diesel motor fuel (from Form PT-102.2, Part 1) | 15 |
| 16 Transfers and sales out of New York State (from Form PT-102.3, Part 1) | 16 |
| 17 Sales in New York State for immediate export (from Form PT-102.3, Part 2) | 17 |
| 18 Exempt sales on Indian reservations (from Form PT-102.2, Part 3) | 18 |
| 19 Sales to U.S. government and to New York State and its municipalities (from Form PT-102.2, Part 4) | 19 |
| 20 Diesel product compounded or blended with any product to produce #4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103) | 20 |
| 21 Total exempt sales and uses (add lines 8 through 20) | 21 |
| 22 Taxable gallons to be accounted for (subtract line 21 from line 7) | 22 |

Partially taxable sales and uses

| | | A Gallons | Combined tax rate | B Tax |
|--|----|--------------|----------------------|----------|
| 23 Sales or use of B20 for nonresidential heating/cooling | 23 | | × \$.037 = \$ | |
| 24 Sales or use for nonresidential heating/cooling..... | 24 | | × \$.046 = \$ | |
| 25 Sales to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale | 25 | | × \$.149 = \$ | |
| 26 Sales for the production of tangible personal property by refining, mining, or extracting for sale or for the production of refrigeration, electricity (except sales to rate-regulated electric corporations), steam, or gas for sale | 26 | | × \$.086 = \$ | |
| 27 Sales or use of kero-jet fuel to or by non airlines as jet aircraft fuel not reported on line 12 (You must also complete Form PT-104. Do not transfer amounts from Form PT-104 to this line.) | 27 | | × \$.08 = \$ | |

(continued)

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

| | A Gallons | Combined tax rate | B Tax |
|--|--------------|----------------------|----------|
| 28 Sales or use of kerosene for other than heating or production for sale (provided it is not blended or mixed with another product or used to operate a motor vehicle) | 28 | × \$.08 = | \$ |
| 29 Sales to exempt organizations, not reported on line 10 (from Form PT-102.2, Part 2, column B) | 29 | × \$.08 = | \$ |
| 30 Sales or use as railroad diesel (from Form PT-102.4, Part 3) | 30 | × \$.163 = | \$ |
| 31 Sales or use of B20 for purposes other than heating (from Form PT-102.4, Part 4)..... | 31 | × \$.1772 = | \$ |
| 32 Partially taxable sales and uses (add lines 23 through 31 in columns A and B) | 32 | | \$ |

Fully taxable sales and uses

| | | | |
|--|-----------|-------------|----|
| 33 Fully taxable sales and uses (includes automotive use) (subtract line 32, column A, from line 22) | 33 | | |
| 34 Gallons purchased with the taxes included that were sold, used, or transferred | 34 | | |
| 35 Net taxable gallons (subtract line 34 from line 33 in column A and multiply by the tax rate; enter the result in column B) | 35 | × \$.2215 = | \$ |
| 36 Tax due before adjustments (add lines 32 and 35 in column B) | 36 | | \$ |

Adjustments

| | | | |
|--|-----------|--|----|
| 37 Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain: _____ | 37 | | \$ |
|--|-----------|--|----|

Balance due/credit

| | | | |
|--|-----------|----|--|
| 38 Total tax/credit due (line 36 and add or subtract line 37 in column B) | 38 | \$ | |
|--|-----------|----|--|

Transfer the amount on line 38 to Form PT-100, Petroleum Business Tax Return, line 2.

Note: All filers of Form PT-102 must complete Form PT-102.4, Part 1, *Taxable sales or use* (see instructions). Part 1 must be completed even though the total number of gallons shown on this part is not to be indicated on any line of the tax return. Failure to complete Part 1 will result in additional correspondence and a delay in processing your return.

Rate per gallon explanation chart

- .037 - includes the rate for the petroleum business tax at the nonresidential heating rate only
- .046 - includes the rate for the petroleum business tax at the nonresidential heating rate only
- .086 - includes the rate for the petroleum business tax at the commercial gallonage rate only
- .08 - includes the rate for diesel motor fuel excise tax only
- .149 - includes the full nonautomotive rate for the petroleum business tax only
- .163 - includes the rates for diesel motor fuel excise tax (.08) and the petroleum business tax at the railroad rate (.083)
- .1772 - includes the rates for diesel motor fuel excise tax (.064) and the petroleum business tax at the automotive diesel motor fuel rate (.1132)
- .2215 - includes the rates for diesel motor fuel excise tax (.08) and the petroleum business tax at the automotive diesel motor fuel rate (.1415)