



Instructions for Form PT-103

Tax on Residual Petroleum Product Businesses. Includes instructions for supporting schedules (Forms PT-103.1, PT-103.2, and PT-103.3)

PT-103-I

(9/11)

General information

Anyone registered as a residual petroleum product business must file Form PT-103.

If you are an exempt organization that has established its status as an exempt organization under Tax Law section 1116(a) and any motor fuel, diesel motor fuel, or residual petroleum product that you import into New York State (NYS) or that you produce, refine, manufacture or compound in NYS is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum businesses (enter **none** on the tax due line).

Residual petroleum product is the topped crude of refinery operations and includes products commonly designated by the petroleum refining industry as number 4 diesel fuel not suitable for use as a fuel in the operation of a motor vehicle, numbers 5 and 6 fuel oil, and *Bunker C*.

Lines 1 through 8 – Inventory

Line 1 – Enter the total gallons of your residual petroleum product on hand at all storage facilities in NYS at the beginning of the month. This figure should be the same as your closing inventory reported on line 7 of Form PT-103 filed for the preceding month.

Line 2 – Enter the total number of gallons from Form PT-103.1, Part 1, *Receipts in New York State from sources outside this state*.

Line 3 – Enter the total number of gallons from Form PT-103.1, Part 2, *Receipts in New York State from sources within this state*.

Line 4 – Enter the total number of gallons from Form PT-103.1, Part 3, *Other receipts*.

Line 5 – Enter the number of gallons of residual petroleum product that were gained or lost due to evaporation, shrinkage, and handling at bulk storage facilities. If a loss, enter in brackets and deduct. You must maintain records to substantiate these gains or losses. In addition, you may include on line 5 the total gallons of residual petroleum product lost due to a casualty, provided the loss has been approved by the Tax Department. You must submit a report of casualty loss within 24 hours to the NYS Tax Department, TDAB-FACCTS, Fuel Audit Unit, W A Harriman Campus, Albany NY 12227, requesting to include the loss on your tax return.

Line 7 – Enter the total gallons of your residual petroleum product on hand at all storage facilities in NYS at the end of the month. This figure cannot be a negative amount. An *accommodation sale* must be treated as a purchase and a sale.

Line 8 – These are the gallons that were sold or used during the reporting period.

Lines 9 through 19 – Exempt sales and use

Line 9 – Enter the total number of gallons from Form PT-103.1, Part 4, *Sales to registered residual petroleum product businesses* (includes sales to electric utilities with a direct pay permit for the production of electricity for sale).

Line 10 – Enter the total number of gallons from Form PT-103.1, Part 5, *Sales to the United States government, New York State, and municipalities*.

Line 11 – Enter the total number of gallons from Form PT-103.1, Part 6, *Sales to exempt organizations*. Do not include sales for residential heating/cooling; report sales for residential heating/cooling on line 14.

Line 12 – Enter the total number of gallons from all Form PT-103.2, Part 1, *Transfers out of New York State*, prepared separately for each state and Canadian province.

Line 13 – Enter the total number of gallons from all Form PT-103.2, Part 2, *Sales in New York State for immediate export*, prepared separately for each state and Canadian province.

Line 14 – Enter the total number of gallons of residual petroleum product sold to consumers for residential heating/cooling upon which

the petroleum business tax was not passed through. Also include the total gallons you used for residential heating/cooling.

Line 15 – Enter the total number of gallons from Form PT-103.3, Part 1, *Sales or use as bunker fuel in vessels*.

Line 16 – Enter the total number of gallons from Form PT-103.3, Part 2, *Sales or use in manufacturing*.

Line 17 – Enter the number of gallons of residual petroleum product that you purchased with the petroleum business tax included and that you used during the month.

Line 18 – Enter the number of gallons of residual petroleum product from Form PT-103.3, Part 3, *Sales or use for farming*, that you sold to farmers during the month in NYS upon which you did not pass through the petroleum business tax. The residual petroleum product must be used directly and exclusively in the production phase of farming. If you are a farmer, also include gallons you used for farming.

Do not include gallons of residual petroleum product not used directly and exclusively in the production phase of farming on line 18 (for example gallons used in storage, administration, 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 to cover such sales.

Lines 21 through 25 – Taxable sales and uses

Line 21 – Enter the number of gallons of residual petroleum product included on line 20 that you sold or used for nonresidential heating/cooling.

Line 22 – Enter the number of gallons of residual petroleum product included on line 20 that you sold to electric corporations (without a direct pay permit) for use in the production of electricity for sale.

Line 24 – Enter the number of gallons of residual petroleum product included on line 20, less product that was sold for nonresidential heating/cooling or to an electric corporation for use in producing electricity for sale.

Line 26 – Adjustments – Enter the net number of gallons of residual petroleum product from your adjustments (e.g., prior periods). Explain all adjustments in detail. Attach additional sheets, if necessary, to explain the adjustments.

Line 27 – Balance due/credit – Transfer this amount to Form PT-100, *Petroleum Business Tax Return*, line 3.

Instructions for Form PT-103.1

Residual Petroleum Product - Receipts and Sales

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

For each out-of-state supplier from which you imported residual petroleum product during the month, enter the date (various receipts during the month may be reported on one line without the date entry), the name, address, and EIN of the seller, and the total gallons imported.

If residual petroleum product has been imported from your out-of-state facilities, enter the information for each facility and the total gallons imported during the month.

Include gallons shipped directly to any of your facilities or customers in NYS.

You are the importer of residual petroleum product if you have ownership of the product at the time it enters NYS's jurisdiction or you direct or control the importation of product into NYS.

Part 2 - Receipts in New York State from sources within this state

For each supplier from which you purchased or received residual petroleum product in NYS, enter the date (various receipts during the

month may be reported on one line without the date entry), the name, address, and EIN of the seller, and the total gallons purchased.

Include gallons shipped directly to any of your facilities or customers in NYS.

Part 3 - Other receipts

For each supplier or person from which you purchased or received nonresidual petroleum product substances that were added to and increased your overall inventory of residual petroleum product, enter the date, the name, address, and EIN of the seller, and the total gallons purchased.

Part 4 - Sales to registered residual petroleum product businesses (include sales to electric utilities with a direct pay permit for the production of electricity for sale)

Enter the date, the name, address, and EIN of the purchaser, and the total gallons of residual petroleum product sold to residual petroleum product businesses upon which the petroleum business tax was not passed through.

You must have Form PT-301, *Petroleum Business Tax Residual Petroleum Product Exemption Certificate*, on file for each such customer.

Part 5 - Sales to the United States government, New York State, and municipalities

Enter the date, the name of the governmental entity from which you sold residual petroleum product without passing through the petroleum business tax, the contract or approval number, and the number of gallons sold.

The United States government and its agencies, and NYS, its agencies, and municipalities are the only governmental entities that may purchase residual petroleum product without paying the petroleum business tax.

Part 6 - Sales to exempt organizations

Enter the date, the name and address of the exempt organization to which you sold residual petroleum product without passing through the petroleum business tax, the exempt organization number, and the number of gallons sold.

Exempt organizations granted exemption from sales tax under Tax Law section 1116(a)(4) or 1116(a)(5) are the exempt organizations that may purchase residual petroleum product without paying the petroleum business tax. This product must be used in the furtherance of the exempt purposes of the organization and not 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 to cover such sales. Do not include sales for residential heating/cooling. Include all residential sales on line 14.

Instructions for Form PT-103.2

Residual Petroleum Product - Transfers Out of New York State and Sales in New York State for Immediate Export

Part 1 - Transfers out of New York State

You must prepare a separate Part 1 for each state and Canadian province.

Submit two copies of each Part 1 with your tax return.

Enter the date, the name, address, and EIN of each purchaser that is a residual petroleum product business, wholesaler, or other reseller of the residual petroleum product in the other state or province, and the number of gallons transferred out of NYS.

Part 2 - Sales in New York State for immediate export

You must prepare a separate Part 2 for each state and Canadian province. List each transaction where you sold residual petroleum product within NYS to a residual petroleum product business or dealer authorized to conduct business in the other state or province for immediate export to that state or province, upon which the petroleum business tax was not passed through.

Submit two copies of each Part 2 with your tax return.

Enter the date shipped, the name and EIN of the purchaser, the name and EIN of the carrier, the loading point in NYS, and the number of gallons sold.

You must have Form PT-300, *Statement of Exportation of Residual Petroleum Product by Purchaser*, on file for each such customer.

Instructions for Form PT-103.3

Residual Petroleum Product - Sales as Bunker Fuel and Sales for Manufacturing or Farming Purposes

Part 1 - Sales or use as bunker fuel in vessels

Enter the date on which you sold (or used) residual petroleum product for use as bunker fuel in vessels without passing through the petroleum business tax, the purchaser's name and EIN, the vessel's name and identification number, and the number of gallons sold. Also include the total gallons used as bunker fuel in your vessels.

You must have Form PT-301, *Petroleum Business Tax Residual Petroleum Product Exemption Certificate*, on file for each manufacturing customer.

Part 2 - Sales or use in manufacturing

Enter the date, the name, address, and EIN of purchaser to which you sold residual petroleum product for use in manufacturing without passing through the petroleum business tax, and the number of gallons sold for manufacturing. Also include the total gallons you used for manufacturing purposes.

You must have Form FT-1012, *Manufacturing Certification for Diesel Motor Fuel and Residual Petroleum Product*, on file to cover such sales.

Part 3 - Sales or use for farming

Complete the schedule by filling in all of the requested information for gallons of residual petroleum product sold in NYS to farmers. Include in column A gallons sold or used directly and exclusively in the production phase of farming. Include in column B 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 on Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operation*, on file to cover these sales. Also, if you are a farmer, include gallons you used for farming.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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, call the information center.