PT-202
(2/12)

New York State Department of Taxation and Finance

Tax on Kero-Jet Fuel (Quarterly Filer)

Tax Law — Article 13-A

Q112

Use this form to report transactions for the quarterly period **December 1, 2011, through February 29, 2012.**

Legal name	Federal Employer Identification number (EIN)

Read instructions on back carefully. Keep a copy of this completed form for your records.

			Kero-jet fuel held in inventory
1	Opening inventory *(this figure cannot be a negative amount)*	1	
2	Receipts in New York State from sources located **outside** this state	2	
3	Receipts in New York State from sources located **within** this state	3	
4	Other receipts	4	
5	Gallons available for sale or use *(add lines 1 through 4)*	5	
6	Closing inventory *(gallons available at the end of the quarter) (this figure cannot be a negative amount - see instructions)*	6	
7	Net gallons to be accounted for *(subtract line 6 from line 5)*	7	
8	Sales to aviation fuel businesses, to persons registered under Article 12-A, to New York State, its municipalities, to the U.S. government, or fuel consumed by you in your aircraft	8	
9	Sales or transfers from New York State to locations outside this state	9	
10	This line is intentionally left blank	10	
11	Total deductions *(add lines 8 and 9)*	11	
12	Taxable gallons before adjustments *(subtract line 11 from line 7)*	12	
13	Other adjustments *(see instructions; enter any deduction in brackets)*. Explain: _____	13	
14	Total *(line 12 and add or subtract line 13)*	14	
15	Kero-jet fuel consumed in this state in your aircraft on which the tax was not previously paid *(from Form PT-104.1/202.1)*	15	
16	Total taxable gallons *(add lines 14 and 15)*	16	
17	Kero-jet fuel component *(multiply line 16 by $.068)*	17	

Transfer the amount on line 17 to Form PT-200, *Quarterly Petroleum Business Tax Return,* line 2.

Attach this form to New York State Form PT-200, *Quarterly Petroleum Business Tax Return.*

General information

Persons registered under Tax Law Article 12-A as **distributors of kero-jet fuel only** who are not required to file monthly tax returns must file this return. For those required to file monthly tax returns, use Form PT-100, *Petroleum Business Tax Return.*

If you are an exempt organization that has established its status as an exempt organization under Tax Law section 1116(a), and any product that you import into New York State is consumed exclusively by you, then you are not subject to the Article 13-A tax on petroleum businesses (do not complete Form PT-202).

Kero-jet fuel is a diesel product consisting basically of highly refined kerosene that is used as fuel in the fuel tanks of aircraft.

Line instructions

Line 1 — Enter the total number of gallons of kero-jet fuel on hand at the beginning of the quarter at storage facilities in New York State. This figure should be the same as reported on line 6 of Form PT-202 for the preceding quarter. This figure cannot be a negative amount.

Line 2 — Enter the total number of gallons of kero-jet fuel that you imported directly to your in-state facilities or to your in-state customers (from out-of-state suppliers or from your own out-of-state facilities).

You are the importer of kero-jet fuel if you:

1) have ownership of the fuel at the time the fuel enters New York State's jurisdiction; or
2) direct or control the importation of the fuel into New York State.

Line 3 — Enter the total number of gallons of kero-jet fuel shipped directly to your in-state facilities or to your in-state customers (from in-state suppliers).

Line 4 — Enter the total number of gallons of non-kero-jet fuel substances that were added to and increased your overall inventory of kero-jet fuel.

Line 6 — Enter the total number of gallons of your kero-jet fuel on hand at the end of the quarter at storage facilities in New York State. This figure cannot be a negative amount. An *accommodation sale* must be treated as a purchase and a sale.

Line 8 — Enter the total number of gallons of kero-jet fuel sold to persons registered under Article 13-A as aviation fuel businesses, or under Article 12-A as distributors of diesel motor fuel or as distributors of kero-jet fuel only, or sold to New York State, its municipalities, to the U.S. government, or consumed by you in your aircraft. If you consumed kero-jet fuel in your aircraft, you must complete Form PT-104.1/202.1, *Kero-Jet Fuel Consumed in New York State by Aircraft*.

Line 9 — Enter the total number of gallons of kero-jet fuel that you sold outside the state or that you transferred to your out-of-state facilities. Any gallons sold in New York State to out-of-state customers must be for immediate export.

Instructions

Line 13 — Enter the net number of gallons of kero-jet fuel from your adjustments. Explain all adjustments in detail on line 13 of the tax return. Attach additional sheets, if necessary, to explain the adjustments. Examples of adjustments include the following:

— Number of gallons of kero-jet fuel lost due to evaporation, shrinkage, and handling at bulk storage facilities (other than retail service stations). Subtract this figure from line 12 when computing line 14. You must maintain records to substantiate these losses. In addition, you may include on line 13 the total gallons of kero-jet fuel 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 TDAB-FACCTS, Fuels Audit Unit, W A Harriman Campus, Albany NY 12227, requesting to include the loss on your tax return.

— Bulk inventory gains of kero-jet fuel sold or used. Add this figure to line 12 when computing line 14.

— Adjustments (in gallons) from prior periods. Subtract a credit or add a debit to line 12 when computing line 14.

Line 15 — Enter the total number of gallons of kero-jet fuel consumed in New York State in the operation of your aircraft on which the petroleum business tax was not previously paid (from Form PT-104.1/202.1, line 3). If this is a negative amount, enter it in brackets.

Line 17 — Transfer the amount on line 17 to Form PT-200, *Quarterly Petroleum Business Tax Return,* line 2.