

29 Sales to rate-regulated electric corporations (without a direct

# **Tax on Diesel Motor Fuel**

	Tax Law – Arti	icles	12-A and 13-A						
Use	this form to report transactions for the month of <b>December 2016</b> .								
Leg	al name		Emp	oloye	er identific	atio	on n	number (EIN)	
	d instructions (Form PT-102-I) carefully. Keep a copy of this comple	eted 1	orm for your records	S.					
	sure to complete page 2 of this form.						$\neg$		
inv	entory							Gallons	
	Opening inventory (this figure cannot be a negative amount)						1		
2	Receipts in New York State from sources located <b>outside</b> this sta						2		
3	Receipts in New York State from sources located within this state						3		
4	Inventory gain/loss and casualty losses (if loss, enter in brackets and						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 ca						6		
7	Total gallons to be accounted for (subtract line 6 from line 5)					· L	7		
Exe	empt sales and uses								
8	Sales or use of non-highway diesel motor fuel for residential heati	ng/c	ooling				8		
	This line intentionally left blank						9		
	Sales or use of non-highway diesel motor fuel in manufacturing (fi					. 1	10		
11	Sales of non-highway diesel motor fuel to exempt organizations n		-						
	heating/cooling (from Form PT-102.2, Part 2)						11		
	Sales or use of non-highway diesel motor fuel for farming (from Fo					. [1	12		
13	Sales of kero-jet fuel to airlines and self-use by airlines in aircraft								
	Do not transfer amounts from Form PT-104 to this line.)						13		
	Sales of water-white kerosene to consumers or filling stations					. [1	14		
15	Sales of kerosene that is non-highway diesel motor fuel (not inclu		-			Ι.	L		
40	for example, nonresidential heating or manufacturing						15		
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel n		•			- 1			
47	persons registered as a distributor of diesel motor fuel under Article 12				-		16 I		
	This line intentionally left blank						17		
	Transfers or sales out of New York State /from Form PT 103.3. Port						18 19 ∎		
19 20							20	L	
	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)		•				21 <b>1</b>	L	
	Sales to New York State, its municipalities or to the U.S. governm						22	L	
	Diesel product compounded or blended with any product to produ				*	·  -		L	
	petroleum product (also include in line 4 of Form PT-103)		•			12	23	ı	
24	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through						24	•	
	Taxable gallons to be accounted for (subtract line 24 from line 7)						25		
							_		
<b>op</b>	ecial tax rates				On male in a 1				
			<b>A</b> Gallons		Combined tax rate			<b>B</b> Tax	
				$\top$				<u> </u>	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26	1	×	\$.040	=	\$		
	Sales or use of non-highway diesel motor fuel for nonresidential		_						
	heating/cooling not including B20 and kerosene	27	<u> </u>	×	\$.050	=	\$		
28	This line intentionally left blank	28							

\$.161 = \$

Page	<b>e 2</b> of 2 <b>PT-102</b> (12/16)		<b>A</b> Gallons		Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial						
	vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational						
	motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel						
	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20						
٠.	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37	-			7.000	T	
	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
30	Special tax rates (add lines 26, 27, and 29 through 38 in	30			ψ.1000	Ψ	
33	columns A and B)	39				\$	
	columns A and D <sub>j</sub>	00				•	1
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
• • •	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were				7.00	T	
	sold, used, or transferred	42	_	×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included	72			ψσσσ	<u> </u>	
70	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that	45			Ψ.2020	Ψ	
44	·	44				\$	
4E	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44	_	1		\$	
	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45		J			
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
Adi	ustments						
	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				<b>\$</b>	
						Ť	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the	month of <b>November 2016</b> .
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Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inventory				
1 Opening inventory (this figure cannot be a negative amount)	1			
2 Receipts in New York State from sources located <b>outside</b> 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 instr.)	6			
7 Total gallons to be accounted for (subtract line 6 from line 5)	7			

## **Exempt sales and uses**

EX	empt sales and uses	
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8
9	This line intentionally left blank	9
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential	
	heating/cooling (from Form PT-102.2, Part 2)	11
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12
13	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.)	13
14	Sales of water-white kerosene to consumers or filling stations	14
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);	
	for example, nonresidential heating or manufacturing	15
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to	
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16
17	· · · · · · · · · · · · · · · · · · ·	17
18	This line intentionally left blank	18
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)	
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual	
	petroleum product (also include in line 4 of Form PT-103)	23
	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161	=	\$	_

Page	<b>e 2</b> of 2 <b>PT-102</b> (11/16)		<b>A</b> Gallons	C	Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational	35		×	\$.241 =	\$	
26	motor boats	35			ψ.Ζ+1 -	Ψ	
36		26		×	\$.071 =	\$	
27	(from Form PT-102.4, Part 3, line 2)	36			ψ.071 -	Ψ	
31	Sales or use of railroad diesel, not including non-highway B20	27		×	\$.089 =	\$	
38	(from Form PT-102.4, Part 3, line 3)	37			ψ.009 -	Ψ	
30		20		×	\$.1860 =	\$	
20	(from Form PT-102.4, Part 4)	38			ψ.1000 =	Ψ	
39	Special tax rates (add lines 26, 27, and 29 through 38 in	20				\$	
	columns A and B)	39				Ψ	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
- Adi	ustments						
	Adjustments (enter the net gallon adjustment in column A and the tax						
41	adjustment in column B) Explain:						
	adjustment in column b) Explain.	47	_			L e	
		47	<u> </u>			\$	<u> </u>
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the mon	nth of October 2016.
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Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inve	entory		Gallons
1	Opening inventory (this figure cannot be a negative amount)	1	
2	Receipts in New York State from sources located <b>outside</b> 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 instr.)	6	
7	Total gallons to be accounted for (subtract line 6 from line 5)	7	

## **Exempt sales and uses**

CX	empt sales and uses		
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
	heating/cooling (from Form PT-102.2, Part 2)	11	
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12	
13	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.)	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
	for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
17	This line intentionally left blank	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)	20	
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21	
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22	
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual		
	petroleum product (also include in line 4 of Form PT-103)	23	
	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	24	
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25	

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161	=	\$	_

Page	<b>e 2</b> of 2 <b>PT-102</b> (10/16)		<b>A</b> Gallons	(	Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel					7	
00	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20	-			¥	T	
•	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37	<u> </u>			,	7	
	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
39	Special tax rates (add lines 26, 27, and 29 through 38 in	-			,	*	
	columns A and B)	39				\$	
	ly taxable sales and uses Fully taxable sales and uses (includes automotive use)						
40	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased	70			<b>V.</b>	<u> </u>	
71	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were	71			Ψ.σσ	<u> </u>	
72	sold, used, or transferred	42	_	×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included	72			<b></b>	<u> </u>	
40	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that				¥	,	
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
	Tax due before adjustments (add lines 39 and 45, column B)	46		J		\$	
	Tax ado boloro adjubilhorito (ada iliros ob ana 10, oblanin b)	1.0				ĮΨ	
	ustments						
4/	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				\$	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.

29 Sales to rate-regulated electric corporations (without a direct

Department of Taxation and Finance

# **Tax on Diesel Motor Fuel**

	Tax Law – Art	icles	12-A and 13-A				
Use	this form to report transactions for the month of September 2016.						
Leg	al name		Emp	loyer identific	ation	number (EIN)	
	d instructions (Form PT-102-I) carefully. Keep a copy of this complure to complete page 2 of this form.	eted 1	orm for your record	S.			
	entory					Gallons	
	Opening inventory (this figure cannot be a negative amount)						
	Receipts in New York State from sources located <b>outside</b> this sta						
	Receipts in New York State from sources located within this state						
_	Inventory gain/loss and casualty losses (if loss, enter in brackets and						
5	Gallons available for sale or use (add lines 1 through 4)						
	7 ( 3						
	Total gallons to be accounted for (subtract line 6 from line 5)				7		
Exe	empt sales and uses						
8	Sales or use of non-highway diesel motor fuel for residential heat	ing/c	ooling		8		
9	This line intentionally left blank				9		
10	Sales or use of non-highway diesel motor fuel in manufacturing (f	rom F	orm PT-102.4, Part 2)		10		
11	Sales of non-highway diesel motor fuel to exempt organizations n	ot inc	luding sales for resi	dential			
	heating/cooling (from Form PT-102.2, Part 2)						
12	Sales or use of non-highway diesel motor fuel for farming (from Fo	rm P	-102.2, Part 5, line 1).		12		
13	Sales of kero-jet fuel to airlines and self-use by airlines in aircraft						
	Do not transfer amounts from Form PT-104 to this line.)					<u> </u>	
	Sales of water-white kerosene to consumers or filling stations				14	<u> </u>	
15	Sales of kerosene that is non-highway diesel motor fuel (not inclu		_				
	for example, nonresidential heating or manufacturing				15		
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel r						
	persons registered as a distributor of diesel motor fuel under Article 12				16		
	This line intentionally left blank					-	
	This line intentionally left blank						
	Transfers or sales out of New York State (from Form PT-102.3, Part					_	
	Sales in New York State for immediate export (from Form PT-102.3,						
	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)					_	
	Sales to New York State, its municipalities or to the U.S. governm				22	<del> </del>	
23	Diesel product compounded or blended with any product to produ		•		23	_	
24	petroleum product (also include in line 4 of Form PT-103)						
	Taxable gallons to be accounted for (subtract line 24 from line 7)				25		
25	Taxable galions to be accounted for (subtract line 24 from line 7)				25		
Spe	ecial tax rates						
			Α	Combined		В	
			Gallons	tax rate		Tax	
25	Sales or use of non-highway B20 for nonresidential heating/cooling	26		× \$.040	=   \$		
	Sales or use of non-highway diesel motor fuel for nonresidential	26	1	ψ.υ-τυ	+		
41	heating/cooling not including B20 and kerosene	27		× \$.050	=   \$		
28	This line intentionally left blank	28		ψ.000	ļΨ		
~0	This into intellibrially left blank	20					

\$.161 = \$

Page	<b>e 2</b> of 2 <b>PT-102</b> (9/16)		<b>A</b> Gallons		combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel	-00			<del></del>	T	
00	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20	-00			<del></del>	T	
•	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37	<u> </u>			,	7	
	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
39	Special tax rates (add lines 26, 27, and 29 through 38 in				,	*	
	columns A and B)	39				\$	
	ly taxable sales and uses Fully taxable sales and uses (includes automotive use)						
0	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
• •	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included					-	
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that				·		
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
	Tax due before adjustments (add lines 39 and 45, column B)	46		J		\$	
	<u> </u>					Τ	1
Adj	ustments						
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				\$	
Dal	ance due/credit						
Dal	ance que/credit					,	
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.

Department of Taxation and Finance



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the month of <b>August 2016</b> .		
Legal name	Employer identification number (EIN)	

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inventory		Gallons
1 Opening inventory (this figure cannot be a negative amount)	1	1
2 Receipts in New York State from sources located <b>outside</b> this state (from Form PT-102.1, Part 1)		
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 instr.)	6	
7 Total gallons to be accounted for (subtract line 6 from line 5)	7	
Exempt sales and uses		

empt sales and uses		
Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
This line intentionally left blank	9	
Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
heating/cooling (from Form PT-102.2, Part 2)	11	
Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	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.)	13	
Sales of water-white kerosene to consumers or filling stations	14	
Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
for example, nonresidential heating or manufacturing	15	
Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
This line intentionally left blank	17	
This line intentionally left blank	18	
Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
Sales in New York State for immediate export (from Form PT-102.3, Part 2)	_	
Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21	
Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22	
Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual		
petroleum product (also include in line 4 of Form PT-103)	23	
Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	24	
Taxable gallons to be accounted for (subtract line 24 from line 7)	25	
	Sales or use of non-highway diesel motor fuel for residential heating / cooling  This line intentionally left blank  Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)  Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling (from Form PT-102.2, Part 2)  Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)  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.).  Sales of water-white kerosene to consumers or filling stations.  Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14); for example, nonresidential heating or manufacturing  Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)  This line intentionally left blank  Transfers or sales out of New York State (from Form PT-102.3, Part 1)  Sales in New York State for immediate export (from Form PT-102.3, Part 2)  Exempt sales on Indian reservations (from Form PT-102.2, Part 3)  Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)  Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103)  Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	Sales or use of non-highway diesel motor fuel for residential heating/cooling

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050 =	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161 =	=	\$	

Page	<b>e 2</b> of 2 <b>PT-102</b> (8/16)		<b>A</b> Gallons	(	Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial						
	vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational						
	motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel						
	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20			_			
	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37			_			
	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
39	Special tax rates (add lines 26, 27, and 29 through 38 in						
	columns A and B)	39				\$	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
Adj	ustments			_			
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				<b>\$</b>	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Use this form to	report transactions	for the month of	July 2016.
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Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inv	entory		Gallons
1	Opening inventory (this figure cannot be a negative amount)	1	
2	Receipts in New York State from sources located <b>outside</b> 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 instr.)	6	
7	Total gallons to be accounted for (subtract line 6 from line 5)	7	

#### **Exempt sales and uses**

CX	empt sales and uses		
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
	heating/cooling (from Form PT-102.2, Part 2)	11	
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12	
13	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.)	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
	for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
17	This line intentionally left blank	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)		
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21	
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22	
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual		
	petroleum product (also include in line 4 of Form PT-103)		
24	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	_	
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25	

			Α	(	Combined	В	
			Gallons		tax rate	Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040 =	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential						
	heating/cooling not including B20 and kerosene	27		×	\$.050 =	\$	
28	This line intentionally left blank	28					
29	Sales to rate-regulated electric corporations (without a direct						
	pay permit) for use in generating electricity for sale	29		×	\$.161 =	\$	

Page	<b>e 2</b> of 2 <b>PT-102</b> (7/16)		<b>A</b> Gallons	(	Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30	:	×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31	:	×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial						
	vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational						
	motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel						
	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20						
	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37						
	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
39	Special tax rates (add lines 26, 27, and 29 through 38 in						
	columns A and B)	39				\$	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40	:	×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
Adj	justments						
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				\$	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

مءا ا	thie	form	to report	transactions	for the	month	οf	Juna 2016	
use	เบเร	101111	to report	uansacions	ioi ine	HIOHUI	OI -	June 2016.	

Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 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 <b>outside</b> 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 instr.)	6	
7 Total gallons to be accounted for (subtract line 6 from line 5)	7	

## **Exempt sales and uses**

CX	empt sales and uses		
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
	heating/cooling (from Form PT-102.2, Part 2)	11	
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12	
13	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.)	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
	for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
17	This line intentionally left blank	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)		
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21	
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22	
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual		
	petroleum product (also include in line 4 of Form PT-103)		
	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)		
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25	

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040 =	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050 =	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161 =	=	\$	

Page	<b>e 2</b> of 2 <b>PT-102</b> (6/16)		<b>A</b> Gallons		Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel	33			Ψ.Δ.11	Ψ	
30	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20	30			ψ.στι	Ψ	
31	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37	31			ψ.000	Ψ	
00	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
30	Special tax rates (add lines 26, 27, and 29 through 38 in	30			ψ.1000	Ψ	
33	columns A and B)	39				\$	
	Columnis A and b)	33				Ψ	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased					-	
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included				<u> </u>	•	
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that				•		
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45		1		\$	
	Tax due before adjustments (add lines 39 and 45, column B)	46		J		\$	
	Tax ado boloro dajaotinorito (ada imos os ana 10, osianin b)	10				ĮΨ	
Adj	ustments						
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
	· · · · · ·	47				\$	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



## Tax on Diesel Motor Fuel

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the month of <b>May 2016</b> .	
Legal name	Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inv	entory		Gallons
1	Opening inventory (this figure cannot be a negative amount)	1	
2	Receipts in New York State from sources located <b>outside</b> 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 instr.)	6	
7	Total gallons to be accounted for (subtract line 6 from line 5)	7	
Exe	empt sales and uses		
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
	heating/cooling (from Form PT-102.2, Part 2)	11	
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12	
13	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.)	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
	for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
17	This line intentionally left blank	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)	20	

## Special tax rates

			Α		Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161	=	\$	

22 Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4) ..... 23 Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103)

24 Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23) 25 Taxable gallons to be accounted for (subtract line 24 from line 7).....

23

Page	<b>e 2</b> of 2 <b>PT-102</b> (5/16)		<b>A</b> Gallons		ombined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage				<u> </u>		
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35		×	\$.241 =	\$	
26	Sales or use of non-highway B20 as railroad diesel	35			Ψ.Ζ+1 -	Ψ	
30		26		×	\$.071 =	\$	
27	(from Form PT-102.4, Part 3, line 2)	36			φ.071 -	Ψ	
31	Sales or use of railroad diesel, not including non-highway B20	27		×	\$.089 =	\$	
38	(from Form PT-102.4, Part 3, line 3)	37			φ.009 -	Φ	
30		20		×	\$.1860 =	\$	
20	(from Form PT-102.4, Part 4)	38			φ. 1000 -	Ψ	
39	Special tax rates (add lines 26, 27, and 29 through 38 in	20				\$	
	columns A and B)	39				Ψ	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		× ;	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		× ;	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		× ;	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		× ;	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
Adi	ustments						
	Adjustments (enter the net gallon adjustment in column A and the tax						
7,	adjustment in column B) Explain:						
	adjustinent in column by Explain.	47				<b>\$</b>	
		47				Ψ	<u> </u>
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				s	

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.



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the month of **April 2016**.

Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 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 instr.)	6	
7 Total gallons to be accounted for (subtract line 6 from line 5)	7	

#### **Exempt sales and uses**

empt sales and uses		
Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
This line intentionally left blank	9	
Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
heating/cooling (from Form PT-102.2, Part 2)	11	
Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	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.)	13	
Sales of water-white kerosene to consumers or filling stations	14	
Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
for example, nonresidential heating or manufacturing	15	
Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
This line intentionally left blank	17	
This line intentionally left blank	18	
Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
Sales in New York State for immediate export (from Form PT-102.3, Part 2)	_	
Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21	
Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22	
Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual		
petroleum product (also include in line 4 of Form PT-103)	23	
Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	24	
Taxable gallons to be accounted for (subtract line 24 from line 7)	25	
	Sales or use of non-highway diesel motor fuel for residential heating / cooling  This line intentionally left blank  Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)  Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential heating/cooling (from Form PT-102.2, Part 2)  Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)  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.).  Sales of water-white kerosene to consumers or filling stations.  Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14); for example, nonresidential heating or manufacturing  Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)  This line intentionally left blank  Transfers or sales out of New York State (from Form PT-102.3, Part 1)  Sales in New York State for immediate export (from Form PT-102.3, Part 2)  Exempt sales on Indian reservations (from Form PT-102.2, Part 3)  Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)  Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual petroleum product (also include in line 4 of Form PT-103)  Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	Sales or use of non-highway diesel motor fuel for residential heating/cooling

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161	=	\$	

Page	<b>e 2</b> of 2 <b>PT-102</b> (4/16)		<b>A</b> Gallons	(	Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel	33			ψ.Δ.11	Ψ	
30		36		×	\$.071 =	\$	
27	(from Form PT-102.4, Part 3, line 2)	36			ψ.071	Ψ	
31	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37	31			Ψ.003 –	Ψ	
30	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
20	Special tax rates (add lines 26, 27, and 29 through 38 in	30		• • •	ψ.1000 -	Ψ	
39		39				\$	
	columns A and B)	33				Ψ	
Ful	ly taxable sales and uses						
	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
-10	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that				Ţ	,	
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
	Tax due before adjustments (add lines 39 and 45, column B)	46		J		\$	
	Tax due before adjustments (add lines 39 and 40, column b)	70				Ψ	
Adj	ustments						
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				<b>\$</b>	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.

102 Department of Taxation and Finance

**Tax on Diesel Motor Fuel** 

Tax Law - Articles 12-A and 13-A

lse	this	form	to	report	transactions	for	the	month	οf	March	2016
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Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 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 instr.)	6	
7 Total gallons to be accounted for (subtract line 6 from line 5)	7	

## **Exempt sales and uses**

EX	empt sales and uses	
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8
9	This line intentionally left blank	9
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential	
	heating/cooling (from Form PT-102.2, Part 2)	11
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12
13	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.)	13
14	Sales of water-white kerosene to consumers or filling stations	14
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);	
	for example, nonresidential heating or manufacturing	15
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to	
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16
17	· · · · · · · · · · · · · · · · · · ·	17
18	This line intentionally left blank	18
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)	
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual	
	petroleum product (also include in line 4 of Form PT-103)	23
	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)	
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050 =	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161 =	=	\$	

Page	<b>2</b> of 2 <b>PT-102</b> (3/16)		<b>A</b> Gallons	(	Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial						
	vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational						
	motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel						
	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20						
	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37						
	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
39	Special tax rates (add lines 26, 27, and 29 through 38 in						
	columns A and B)	39				\$	
	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		<u>×</u>	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
	ustments						
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
		47				\$	
					<u> </u>		
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



# **Tax on Diesel Motor Fuel**

Tax Law - Articles 12-A and 13-A

Jse	this	form	to	report	trans	actions	for	the	month	of	<b>February</b>	2016.	
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Legal name Employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 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 instr.)	6	
7 Total gallons to be accounted for (subtract line 6 from line 5)	7	

### **Exempt sales and uses**

CX	empt sales and uses		
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
	heating/cooling (from Form PT-102.2, Part 2)	11	
12	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12	
13	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.)	13	
14	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
	for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
17	· · · · · · · · · · · · · · · · · · ·	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)		
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)		
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)		
22	Sales to New York State, its municipalities or to the U.S. government (from Form PT-102.2, Part 4)	22	
23	Diesel product compounded or blended with any product to produce No. 4 fuel oil or any other residual		
	petroleum product (also include in line 4 of Form PT-103)		
	Total exempt sales and uses (add lines 8, 10 through 16, and 19 through 23)		
25	Taxable gallons to be accounted for (subtract line 24 from line 7)	25	

			Α	(	Combined		В	
			Gallons		tax rate		Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
27	Sales or use of non-highway diesel motor fuel for nonresidential							
	heating/cooling not including B20 and kerosene	27		×	\$.050 =	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161 =	=	\$	

Page	<b>e 2</b> of 2 <b>PT-102</b> (2/16)		<b>A</b> Gallons		ombined ax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational			×	\$.241 =	\$	
26	motor boats	35			ψ.241 -	Ψ	
36	Sales or use of non-highway B20 as railroad diesel	36		×	\$.071 =	\$	
27	(from Form PT-102.4, Part 3, line 2)	36			ψ.071 -	Ψ	
31	Sales or use of railroad diesel, not including non-highway B20	27		×	\$.089 =	\$	
38	(from Form PT-102.4, Part 3, line 3)	37			ψ.009 -	Ψ	
30		20		×	\$.1860 =	\$	
20	(from Form PT-102.4, Part 4)	38			φ.1000 -	Ψ	
39	Special tax rates (add lines 26, 27, and 29 through 38 in	20				\$	
	columns A and B)	39				Ψ	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		× Ş	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		× Ş	= 80.\$	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		× Ş	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included						
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		× §	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45				\$	
46	Tax due before adjustments (add lines 39 and 45, column B)	46				\$	
Adi	ustments						
	Adjustments (enter the net gallon adjustment in column A and the tax						
71	adjustment in column B) Explain:						
	adjustinent in column by Explain.	47				\$	
		47				Ψ	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.



## Tax on Diesel Motor Fuel

Tax Law - Articles 12-A and 13-A

Use this form to report transactions for the month of January 2016.

Legal name	Federal employer identification number (EIN)

Read instructions (Form PT-102-I) carefully. Keep a copy of this completed form for your records. Be sure to complete page 2 of this form.

Inv	entory		Gallons
1	Opening inventory (this figure cannot be a negative amount)	1	
2	Receipts in New York State from sources located <b>outside</b> 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 instr.)	6	
7	Total gallons to be accounted for (subtract line 6 from line 5)	7	
Exc	empt sales and uses		
8	Sales or use of non-highway diesel motor fuel for residential heating/cooling	8	
9	This line intentionally left blank	9	
10	Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-102.4, Part 2)	10	
11	Sales of non-highway diesel motor fuel to exempt organizations not including sales for residential		
	heating/cooling (from Form PT-102.2, Part 2)	11	
	Sales or use of non-highway diesel motor fuel for farming (from Form PT-102.2, Part 5, line 1)	12	
13	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.)	13	
	Sales of water-white kerosene to consumers or filling stations	14	
15	Sales of kerosene that is non-highway diesel motor fuel (not included on lines 8 through 14);		
	for example, nonresidential heating or manufacturing	15	
16	Sales of certain untaxed highway diesel motor fuel, non-highway diesel motor fuel or untaxed qualified biodiesel, to		
	persons registered as a distributor of diesel motor fuel under Article 12-A (from Form PT-102.2, Part 1b, Total gallons)	16	
17	,	17	
18	This line intentionally left blank	18	
19	Transfers or sales out of New York State (from Form PT-102.3, Part 1)	19	
20	Sales in New York State for immediate export (from Form PT-102.3, Part 2)	20	
21	Exempt sales on Indian reservations (from Form PT-102.2, Part 3)	21	

### Special tax rates

			<b>A</b> Gallons	Combined tax rate			<b>B</b> Tax	
26	Sales or use of non-highway B20 for nonresidential heating/cooling	26		×	\$.040	=	\$	
	Sales or use of non-highway diesel motor fuel for nonresidential	20			ψ.0+0	_	Ψ	
	heating/cooling not including B20 and kerosene	27		×	\$.050	=	\$	
28	This line intentionally left blank	28						
29	Sales to rate-regulated electric corporations (without a direct							
	pay permit) for use in generating electricity for sale	29		×	\$.161	=	\$	

petroleum product (also include in line 4 of Form PT-103) .....

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Page	<b>e 2</b> of 2 <b>PT-102</b> (1/16)		<b>A</b> Gallons		Combined tax rate	<b>B</b> Tax	
30	Sales or use of non-highway B20 that is commercial gallonage						
	(see instructions)	30		×	\$.074 =	\$	
31	Sales or use of non-highway diesel motor fuel, not including B20						
	and kerosene, that is commercial gallonage (see instructions)	31		×	\$.093 =	\$	
32	Sales or use of kero-jet fuel to or by <b>nonairlines</b> as jet						
	aircraft fuel not reported on line 13 (You must also complete						
	Form PT-104. Do not transfer amounts from Form PT-104 to this line.)	32		×	\$.08 =	\$	
33	Sales or use of undyed kerosene (provided it is not blended or						
	mixed with another product or used to operate a motor vehicle)	33		×	\$.08 =	\$	
34	Sales of non-highway diesel motor fuel for commercial vessels	34		×	\$.161 =	\$	
35	Sales of non-highway diesel motor fuel for use in recreational motor boats	35		×	\$.241 =	\$	
36	Sales or use of non-highway B20 as railroad diesel	33			Ψ.Δ.11	Ψ	
30	(from Form PT-102.4, Part 3, line 2)	36		×	\$.071 =	\$	
37	Sales or use of railroad diesel, not including non-highway B20	30			ψ.07 1	Ψ	
31	(from Form PT-102.4, Part 3, line 3)	37		×	\$.089 =	\$	
38	Sales or use of B20 not reported on lines 8 through 37	31			ψ.000	Ψ	
00	(from Form PT-102.4, Part 4)	38		×	\$.1860 =	\$	
30	Special tax rates (add lines 26, 27, and 29 through 38 in	30			ψ.1000	Ψ	
33	columns A and B)	39				\$	
	Columnis A and b)	33				Ψ	
Ful	ly taxable sales and uses						
40	Fully taxable sales and uses (includes automotive use)						
	(subtract line 39, column A from line 25 and compute tax)	40		×	\$.2325 =	\$	
41	Gallons of undyed kerosene reported on line 33 and purchased						
	with the taxes included that were sold, used, or transferred	41		×	\$.08 =	\$	
42	Gallons of B20 purchased with the taxes included that were						
	sold, used, or transferred	42		×	\$.1860 =	\$	
43	Gallons of diesel motor fuel purchased with the taxes included				<u> </u>		
	that were sold, used, or transferred. (Do not include amounts						
	reported on lines 41 and 42)	43		×	\$.2325 =	\$	
44	Total gallons and taxes on purchases with the taxes included that						
• •	were sold, used or transferred (add lines 41, 42 and 43, columns A and B)	44				\$	
45	Net taxable gallons (subtract line 44 from line 40, columns A and B)	45		1		\$	
	Tax due before adjustments (add lines 39 and 45, column B)	46		J		\$	
	Tax ado boloro dajaotinorito (ada imos os ana 10, osianin b)	10				ĮΨ	
Adj	ustments						
47	Adjustments (enter the net gallon adjustment in column A and the tax						
	adjustment in column B) Explain:						
	· · · · · ·	47				<b>\$</b>	
Bal	ance due/credit						
48	Total tax/credit due (line 46 and add or subtract line 47 in column B)	48				\$	

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.