

Instructions

Who Should File this Schedule

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

Specific Instructions

Column A - Enter the aircraft type for each type of aircraft that had a flight or a leg of a flight taking off from New York State.

Column B - For each type of aircraft listed in column A, enter the number of flights or legs of flights taking off from New York State and landing outside the state.

Column C - For each type of aircraft listed in column B, enter the gallons per departure. The gallons-per-departure amount is the average fuel consumed in taxiing from the loading gate to the takeoff area and in the takeoff, including waiting time.

Attach additional sheet(s) to document your calculation for the gallons of aviation gasoline used per departure for each type of aircraft. Such information should include the system wide average taxi-out time (from the start of the engine at the loading gate to the release of the brake at takeoff, including waiting time), the fuel consumption per minute during taxi-out time and the fuel consumed during the takeoff.

This information should be available from the aircraft manufacturer.

Column D - Multiply the column B amount by the column C amount.

Column E - Enter the total gallons of aviation gasoline consumed on flights or legs of flights taking off from New York State and landing within New York State.

Column F - Add the column D amount and the column E amount.

Line 1 - Add the column F amounts and enter the total on line 1.

Line 2 - Enter the total number of gallons of aviation gasoline purchased in New York State for use in aircraft for which you can prove that the Article 13-A tax (petroleum business tax) was included in your purchase price.

Line 3 - Subtract the line 2 amount from the line 1 amount. If the result is a negative figure, use brackets.

Line 4 - Enter the appropriate tax rate. If line 3 is a negative amount, enter the tax rate as shown on your invoice. Otherwise, refer to Publication 908; your tax rate will be the difference between the aviation gasoline rate and aviation gasoline credit/refund.

Line 5 - Multiply the number of gallons shown on line 3 by the tax rate on line 4. If the result is a negative figure, use brackets.

Transfer the amount on line 5 to Form PT-101, line 51.