



# PT-106

(3/12)

New York State Department of Taxation and Finance

## Retailers of Non-Highway Diesel Motor Fuel Only

0312

Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the month of **March 2012**.

Legal name	Federal employer identification number (EIN)
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Read instructions (Form PT-106-I) carefully. Keep a copy of this completed form for your records.

Inventory	Gallons
<b>1</b> Opening inventory (this figure cannot be a negative amount) .....	<b>1</b>
<b>2</b> Receipts of non-highway diesel motor fuel in New York State (NYS) from sources located <b>outside</b> this state (from Form PT-106.1/201.1, Part 1) .....	<b>2</b>
<b>3</b> Receipts of non-highway diesel motor fuel in NYS from sources located <b>within</b> this state (from Form PT-106.1/201.1, Part 2) .....	<b>3</b>
<b>4</b> Other receipts .....	<b>4</b>
<b>5</b> Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 6) .....	<b>5</b>
<b>6</b> Gallons of non-highway diesel motor fuel available for sale or use (add lines 1 through 5) .....	<b>6</b>
<b>7</b> Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount; see instructions) .....	<b>7</b>
<b>8</b> Total gallons of non-highway diesel motor fuel to be accounted for (subtract line 7 from line 6) .....	<b>8</b>

### Exempt sales and uses

<b>9</b> Sales or use of non-highway diesel motor fuel for farming (see instructions) .....	<b>9</b>
<b>10</b> Sales of non-highway diesel motor fuel to exempt organizations, not including sales for residential heating/cooling (from Form PT-106.1/201.1, Part 3) .....	<b>10</b>
<b>11</b> Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-106.1/201.1, Part 4) .....	<b>11</b>
<b>12</b> Sales of non-highway diesel motor fuel to NYS, its municipalities or to the U.S. government (from Form PT-106.1/201.1, Part 5) .....	<b>12</b>
<b>13</b> Sales or use of non-highway diesel motor fuel for residential heating/cooling (see instructions) .....	<b>13</b>
<b>14</b> Transfers or sales of non-highway diesel motor fuel out of NYS .....	<b>14</b>
<b>15</b> Sales of non-highway diesel motor fuel to rate-regulated electric corporations ( <b>with</b> a direct pay permit) for use in generating electricity for sale .....	<b>15</b>
<b>16</b> Sales of kerosene that is non-highway diesel motor fuel (not included on lines 9 through 15) for nonresidential heating or production for sale .....	<b>16</b>

### Taxable sales and uses

Taxable sales and uses	A Gallons	Combined tax rate	B Tax
<b>17</b> Sales or use of non-highway B20 for nonresidential heating/cooling .....	<b>17</b>	× \$.042	\$
<b>18</b> Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene .....	<b>18</b>	× \$.052	\$
<b>19</b> Sales of non-highway diesel motor fuel to rate-regulated electric corporations ( <b>without</b> a direct pay permit) for use in generating electricity for sale, not including kerosene .....	<b>19</b>	× \$.168	\$
<b>20</b> Sales or use of non-highway B20 that is commercial gallonage (see instructions) .....	<b>20</b>	× \$.078	\$
<b>21</b> Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) .....	<b>21</b>	× \$.097	\$

(continued)

**Taxable sales and uses** *(continued)*

<b>22</b> Sales or use of non-highway B20 as railroad diesel (from Form PT-106.1/201.1, Part 6, line 2) .....	<b>22</b>		× \$.075	\$	
<b>23</b> Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3) .....	<b>23</b>		× \$.094	\$	
<b>24</b> Sales of non-highway diesel motor fuel for commercial vessels .....	<b>24</b>		× \$.168	\$	
<b>25</b> Sales of non-highway diesel motor fuel for use in recreational motor boats .....	<b>25</b>		× \$.248	\$	
<b>26</b> Tax due before adjustments (add lines 17 through 25 in column B) .....	<b>26</b>			\$	

**Adjustments**

<b>27</b> Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain: .....	<b>27</b>			\$	
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**Balance due/credit**

<b>28</b> Total tax/credit due (line 26 and add or subtract line 27 in column B) .....	<b>28</b>			\$	
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Transfer the amount on line 28 to Form PT-100, *Petroleum Business Tax Return*, line 6.

<p><b>Rate-per-gallon explanation chart</b></p> <p>.042 - includes the rate for the petroleum business tax at the nonresidential heating rate only <b>(B20)</b></p> <p>.052 - includes the rate for the petroleum business tax at the nonresidential heating rate only</p> <p>.168 - includes the full non-highway rate for the petroleum business tax only</p> <p>.078 - includes the rate for the petroleum business tax at the commercial gallonage rate only <b>(B20)</b></p> <p>.097 - includes the rate for the petroleum business tax at the commercial gallonage rate only</p> <p>.075 - includes the rate for the petroleum business tax at the railroad diesel rate only <b>(B20)</b></p> <p>.094 - includes the rate for the petroleum business tax at the railroad diesel rate only</p> <p>.248 - includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.168)</p>
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**Attach this form to New York State Form PT-100, *Petroleum Business Tax Return*.**