



# PT-106

(12/12)

New York State Department of Taxation and Finance

# Retailers of Non-Highway Diesel Motor Fuel Only

1212

Tax Law — Articles 12-A and 13-A

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

|            |  |
|------------|--|
| Legal name | Federal employer identification number (EIN) |
|------------|--|

Read instructions (Form PT-106-I) carefully. Keep a copy of this completed form for your records.

| Inventory   | Gallons  |
|---|----------|
| 1 Opening inventory (this figure cannot be a negative amount) .....   | <b>1</b> |
| 2 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> |
| 3 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> |
| 4 Other receipts .....  | <b>4</b> |
| 5 Inventory gain/loss and casualty losses (if loss, enter in brackets and subtract when computing line 6) .....   | <b>5</b> |
| 6 Gallons of non-highway diesel motor fuel available for sale or use (add lines 1 through 5) .....  | <b>6</b> |
| 7 Closing inventory (gallons available at the end of the month) (this figure cannot be a negative amount; see instructions) .....                           | <b>7</b> |
| 8 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

|   |           |
|---|-----------|
| 9 Sales or use of non-highway diesel motor fuel for farming (see instructions) .....  | <b>9</b>  |
| 10 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> |
| 11 Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-106.1/201.1, Part 4) .....  | <b>11</b> |
| 12 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> |
| 13 Sales or use of non-highway diesel motor fuel for residential heating/cooling (see instructions) .....   | <b>13</b> |
| 14 Transfers or sales of non-highway diesel motor fuel out of NYS .....   | <b>14</b> |
| 15 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> |
| 16 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<br>Gallons | Combined<br>tax rate | B<br>Tax |  |
|--|--------------|----------------------|----------|--|
| 17 Sales or use of non-highway B20 for nonresidential heating/cooling .....  | <b>17</b>    | × \$.042             | \$       |  |
| 18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene .....  | <b>18</b>    | × \$.052             | \$       |  |
| 19 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             | \$       |  |
| 20 Sales or use of non-highway B20 that is commercial gallonage (see instructions) .....   | <b>20</b>    | × \$.078             | \$       |  |
| 21 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> |  |  | \$ |  |
|--|-----------|--|--|----|--|

**Balance due/credit**

|  |           |  |  |    |  |
|--|-----------|--|--|----|--|
| <b>28</b> Total tax/credit due (line 26 and add or subtract line 27 in column B) ..... | <b>28</b> |  |  | \$ |  |
|--|-----------|--|--|----|--|

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> |
|---|

**Attach this form to New York State Form PT-100, *Petroleum Business Tax Return*.**