



# PT-106

(11/14)

New York State Department of Taxation and Finance

## Retailers of Non-Highway Diesel Motor Fuel Only

1114

Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the month of **November 2014**.

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

### Exempt sales and uses

9 Sales or use of non-highway diesel motor fuel for farming (see instructions) .....	9
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) .....	10
11 Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-106.1/201.1, Part 4) .....	11
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) .....	12
13 Sales or use of non-highway diesel motor fuel for residential heating/cooling (see instructions) .....	13
14 Transfers or sales of non-highway diesel motor fuel out of NYS .....	14
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 .....	15
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 .....	16

### Taxable sales and uses

Taxable sales and uses	A Gallons	Combined tax rate	B Tax
17 Sales or use of non-highway B20 for nonresidential heating/cooling .....	17	× \$.043	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene .....	18	× \$.054	\$
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 .....	19	× \$.173	\$
20 Sales or use of non-highway B20 that is commercial gallonage (see instructions) .....	20	× \$.08	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) .....	21	× \$.10	\$

(continued)

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

<b>22</b> Sales or use of non-highway B20 as railroad diesel <i>(from Form PT-106.1/201.1, Part 6, line 2)</i> .....	<b>22</b>		× \$.078	\$	
<b>23</b> Sales or use of railroad diesel not including B20 <i>(from Form PT-106.1/201.1, Part 6, line 3)</i> .....	<b>23</b>		× \$.098	\$	
<b>24</b> Sales of non-highway diesel motor fuel for commercial vessels .....	<b>24</b>		× \$.173	\$	
<b>25</b> Sales of non-highway diesel motor fuel for use in recreational motor boats .....	<b>25</b>		× \$.253	\$	
<b>26</b> Tax due before adjustments <i>(add lines 17 through 25 in column B)</i> .....	<b>26</b>			\$	

**Adjustments**

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

<b>28</b> Total tax/credit due <i>(line 26 and add or subtract line 27 in column B)</i> .....	<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>.043 - includes the rate for the petroleum business tax at the nonresidential heating rate only <b>(B20)</b></p> <p>.054 - includes the rate for the petroleum business tax at the nonresidential heating rate only</p> <p>.173 - includes the full non-highway rate for the petroleum business tax only</p> <p>.08 - includes the rate for the petroleum business tax at the commercial gallonage rate only <b>(B20)</b></p> <p>.10 - includes the rate for the petroleum business tax at the commercial gallonage rate only</p> <p>.078 - includes the rate for the petroleum business tax at the railroad diesel rate only <b>(B20)</b></p> <p>.098 - includes the rate for the petroleum business tax at the railroad diesel rate only</p> <p>.253 - includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.173)</p>
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**Attach this form to New York State Form PT-100, Petroleum Business Tax Return.**