



Department of Taxation and Finance	
Retailers of Non-Highway I	Diese
Motor Fuel Only	

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the month of **December 2015.**

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

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

Exempt sales and uses

9	Sales or use of non-highway diesel motor fuel for farming (see instruct	ions)			9		
10	Sales of non-highway diesel motor fuel to exempt organizations, not	ncludin	ng sales for reside	ential			
	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 P	T-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 corpo	orations	s (with a direct pa	y permit)			
	for use in generating electricity for sale				15		
16	Sales of kerosene that is non-highway diesel motor fuel (not included	on line	es 9 through 15) f	or			
	nonresidential heating or production for sale				16		
Тах	able sales and uses		Α	Comb	ined	B	
Тах	able sales and uses		A Gallons	Comb tax r		B Tax	
	Sales or use of non-highway B20 for nonresidential		= =			_	
		. 17	= =		ate	_	
17	Sales or use of non-highway B20 for nonresidential	. 17	= =	tax r	ate	Tax	
17	Sales or use of non-highway B20 for nonresidential heating/cooling		= =	tax r	ate .041	Tax	
17 18	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential		= =	tax r × \$	ate .041	Tax \$	
17 18	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene		= =	tax r × \$	ate .041	Tax \$	
17 18	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric	. 18	= =	tax r × \$.041 .052	Tax \$	
17 18 19	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric corporations (without a direct pay permit) for use in generating	. 18	= =	tax r. × \$ × \$.041 .052	Tax \$ \$	
17 18 19	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale, not including kerosene	. <u>18</u> . <u>19</u>	= =	tax r. × \$ × \$.041 .052 .168	Tax \$ \$	
17 18 19 20	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric corporations (without a direct pay permit) for use in generating electricity for sale, not including kerosene Sales or use of non-highway B20 that is commercial gallonage	. <u>18</u> . <u>19</u>	= =	tax r × \$ × \$ × \$.041 .052 .168	Tax \$ \$ \$	

Taxable sales and uses (continued)		A Gallons		mbined ax rate	В Тах	
22 Sales or use of non-highway B20 as railroad diesel (from						
Form PT-106.1/201.1, Part 6, line 2)	22		×	\$.075	\$	
23 Sales or use of railroad diesel not including B20 (from						
Form PT-106.1/201.1, Part 6, line 3)	23		×	\$.094	\$	
24 Sales of non-highway diesel motor fuel for commercial vessels	24		×	\$.168	\$	
25 Sales of non-highway diesel motor fuel for use in recreational motor boats	25		×	\$.248	\$	
26 Tax due before adjustments (add lines 17 through 25 in column B)	26				\$	

Adjustments

27 Adjustments (enter the net gallon adjustment in column A and the tax adjustment			
result in column B) Explain:	27		\$

Balance due/credit

28 Total tax/credit due (line 26 and add or subtract line 27 in column B)	28	\$

Transfer the amount on line 28 to Form PT-100, Petroleum Business Tax Return, line 6.

Rate-per-gallon explanation chart

- .041 includes the rate for the petroleum business tax at the nonresidential heating rate only (B20)
- .052 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .168 includes the full non-highway rate for the petroleum business tax only
- .077 includes the rate for the petroleum business tax at the commercial gallonage rate only (B20)
- .097 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .075 includes the rate for the petroleum business tax at the railroad diesel rate only (B20)
- .094 includes the rate for the petroleum business tax at the railroad diesel rate only
- .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)

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