Employer identification number (EIN)



Legal name

# Retailers of Non-Highway Diesel Motor Fuel Only Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the month of **November 2016**.

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					

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 within 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 (with 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	<b>A</b> Gallons	Combined tax rate	<b>B</b> Tax
17 Sales or use of non-highway B20 for nonresidential heating/cooling	7	× \$.040	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene	8	× \$.050	\$
19 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	9	× \$.161	\$
20 Sales or use of non-highway B20 that is commercial gallonage (see instructions)	20	× \$.074	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)	21	× \$.093	\$

Taxable sales and uses (continued)		<b>A</b> Gallons		mbined ax rate	1	<b>B</b> ax	
22 Sales or use of non-highway B20 as railroad diesel (from							
Form PT-106.1/201.1, Part 6, line 2)	22		×	\$.071	\$		
23 Sales or use of railroad diesel not including B20 (from							
Form PT-106.1/201.1, Part 6, line 3)	23		×	\$.089	\$		
24 Sales of non-highway diesel motor fuel for commercial vessels	24		×	\$.161	\$		
25 Sales of non-highway diesel motor fuel for use in recreational motor boats	25		×	\$.241	\$		
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

- .040 includes the rate for the petroleum business tax at the nonresidential heating rate only (B20)
- .050 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .161 includes the full non-highway rate for the petroleum business tax only
- .074 includes the rate for the petroleum business tax at the commercial gallonage rate only (B20)
- .093 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .071 includes the rate for the petroleum business tax at the railroad diesel rate only (B20)
- .089 includes the rate for the petroleum business tax at the railroad diesel rate only
- .241 includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.161)

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