



PT-106

(1/17)

Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only

0117

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the month of **January 2017**.

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

Exempt sales and uses

9 Sales or use of non-highway diesel motor fuel for farming (<i>see instructions</i>)	9
10 Sales of non-highway diesel motor fuel to exempt organizations, not including sales for residential heating/cooling (<i>from Form PT-106.1/201.1, Part 3</i>)	10
11 Sales or use of non-highway diesel motor fuel in manufacturing (<i>from Form PT-106.1/201.1, Part 4</i>)	11
12 Sales of non-highway diesel motor fuel to NYS, its municipalities or to the U.S. government (<i>from Form PT-106.1/201.1, Part 5</i>).....	12
13 Sales or use of non-highway diesel motor fuel for residential heating/cooling (<i>see instructions</i>)	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

Taxable sales and uses	A Gallons	Combined tax rate	B Tax
17 Sales or use of non-highway B20 for nonresidential heating/cooling	17	× \$.038	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene.....	18	× \$.048	\$
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.....	19	× \$.154	\$
20 Sales or use of non-highway B20 that is commercial gallonage (<i>see instructions</i>)	20	× \$.071	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (<i>see instructions</i>)	21	× \$.089	\$

(continued)

Taxable sales and uses (continued)

22 Sales or use of non-highway B20 as railroad diesel (from Form PT-106.1/201.1, Part 6, line 2)	22		× \$.067	\$	
23 Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3)	23		× \$.084	\$	
24 Sales of non-highway diesel motor fuel for commercial vessels.....	24		× \$.154	\$	
25 Sales of non-highway diesel motor fuel for use in recreational motor boats	25		× \$.234	\$	
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			\$	
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Balance due/credit

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

<p>Rate-per-gallon explanation chart</p> <p>.038 - includes the rate for the petroleum business tax at the nonresidential heating rate only (B20) .048 - includes the rate for the petroleum business tax at the nonresidential heating rate only .154 - includes the full non-highway rate for the petroleum business tax only .071 - includes the rate for the petroleum business tax at the commercial gallonage rate only (B20) .089 - includes the rate for the petroleum business tax at the commercial gallonage rate only .067 - includes the rate for the petroleum business tax at the railroad diesel rate only (B20) .084 - includes the rate for the petroleum business tax at the railroad diesel rate only .234 - includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.154)</p>

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