



# PT-201

(11/17)

Department of Taxation and Finance

## Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer)

Q417

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the period of **September 1, 2017, through November 30, 2017.**

Legal name	Employer identification number (EIN)
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Read instructions (Form PT-201-I) carefully. Keep a copy of this completed form for your records.

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

<b>9</b> Sales or use of non-highway diesel motor fuel for farming (see instructions) .....	<b>9</b>
<b>10</b> 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>
<b>11</b> Sales or use of non-highway diesel motor fuel in manufacturing (from Form PT-106.1/201.1, Part 4) .....	<b>11</b>
<b>12</b> 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>
<b>13</b> Sales or use of non-highway diesel motor fuel for residential heating/cooling (see instructions) .....	<b>13</b>
<b>14</b> Transfers or sales of non-highway diesel motor fuel out of NYS .....	<b>14</b>
<b>15</b> 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>
<b>16</b> 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	Combined	B	
	Gallons	tax rate	Tax	
<b>17</b> Sales or use of non-highway B20 for nonresidential heating/cooling .....	<b>17</b>	× \$.038	\$	
<b>18</b> Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene.....	<b>18</b>	× \$.048	\$	
<b>19</b> 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>	× \$.154	\$	
<b>20</b> Sales or use of non-highway B20 that is commercial gallonage (see instructions) .....	<b>20</b>	× \$.071	\$	
<b>21</b> Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions) .....	<b>21</b>	× \$.089	\$	

(continued)

Taxable sales and uses (continued)		A Gallons	Combined tax rate	B Tax
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-200, Quarterly Petroleum Business Tax Return, line 1.

Rate-per-gallon explanation chart	
.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)

Attach this form to New York State Form PT-200, Quarterly Petroleum Business Tax Return.