



# PT-106

(1/18)

Department of Taxation and Finance

# Retailers of Non-Highway Diesel Motor Fuel Only

0118

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the month of **January 2018**.

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

### Exempt sales and uses

<b>9</b> Sales or use of non-highway diesel motor fuel for farming ( <i>see instructions</i> ) .....	<b>9</b>
<b>10</b> 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> ) .....	<b>10</b>
<b>11</b> Sales or use of non-highway diesel motor fuel in manufacturing ( <i>from Form PT-106.1/201.1, Part 4</i> ) .....	<b>11</b>
<b>12</b> 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> ).....	<b>12</b>
<b>13</b> Sales or use of non-highway diesel motor fuel for residential heating/cooling ( <i>see instructions</i> ) .....	<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 Gallons	Combined tax rate	B Tax
<b>17</b> Sales or use of non-highway B20 for nonresidential heating/cooling .....	<b>17</b>	× \$.040	\$
<b>18</b> Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene.....	<b>18</b>	× \$.050	\$
<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>	× \$.161	\$
<b>20</b> Sales or use of non-highway B20 that is commercial gallonage ( <i>see instructions</i> ) .....	<b>20</b>	× \$.074	\$
<b>21</b> Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage ( <i>see instructions</i> ) .....	<b>21</b>	× \$.093	\$

(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	× \$.070	\$
23	Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3) .....	23	× \$.088	\$
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		\$
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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.

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
.070	- includes the rate for the petroleum business tax at the railroad diesel rate only (B20)
.088	- 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*.**