



# PT-201

(5/20)

Department of Taxation and Finance

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

Tax Law – Articles 12-A and 13-A

Mark an **X** in the appropriate box to indicate the period covered by this report.

**Mar 1 – May 31, 2020**  
Due: Jun 22, 2020

**Jun 1 – Aug 31, 2020**  
Due: Sep 21, 2020

**Sep 1 – Nov 30, 2020**  
Due: Dec 21, 2020

**Dec 1, 2020 – Feb 28, 2021**  
Due: Mar 22, 2021

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

	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>	× \$.051	\$
<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>	× \$.165	\$
<b>20</b> Sales or use of non-highway B20 that is commercial gallonage (see instructions) .....	<b>20</b>	× \$.076	\$
<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>	× \$.095	\$

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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) .....		× \$.072	\$
23	Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3) .....		× \$.091	\$
24	Sales of non-highway diesel motor fuel for commercial vessels.....		× \$.165	\$
25	Sales of non-highway diesel motor fuel for use in recreational motor boats.		× \$.245	\$
26	Tax due before adjustments (add lines 17 through 25 in column B) .....			\$

**Adjustments**

27	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain: .....			\$
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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	
.040	- includes the rate for the petroleum business tax at the nonresidential heating rate only (B20)
.051	- includes the rate for the petroleum business tax at the nonresidential heating rate only
.165	- includes the full non-highway rate for the petroleum business tax only
.076	- includes the rate for the petroleum business tax at the commercial gallonage rate only (B20)
.095	- includes the rate for the petroleum business tax at the commercial gallonage rate only
.072	- includes the rate for the petroleum business tax at the railroad diesel rate only (B20)
.091	- includes the rate for the petroleum business tax at the railroad diesel rate only
.245	- 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-200, Quarterly Petroleum Business Tax Return.

