



PT-106

(12/11)

New York State Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only

1211

Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the month of **December 2011**.

Legal name	Federal 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 (this figure cannot be a negative amount)	1
2 Receipts of non-highway diesel motor fuel in New York State (NYS) from sources located outside 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

Taxable sales and uses	A Gallons	Combined tax rate	B Tax
17 Sales or use of non-highway B20 for nonresidential heating/cooling	17	× \$.040	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene	18	× \$.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	19	× \$.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	\$

(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		× \$.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			\$	
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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>.040 - includes the rate for the petroleum business tax at the nonresidential heating rate only (B20)</p> <p>.050 - includes the rate for the petroleum business tax at the nonresidential heating rate only</p> <p>.161 - includes the full non-highway rate for the petroleum business tax only</p> <p>.074 - includes the rate for the petroleum business tax at the commercial gallonage rate only (B20)</p> <p>.093 - includes the rate for the petroleum business tax at the commercial gallonage rate only</p> <p>.071 - includes the rate for the petroleum business tax at the railroad diesel rate only (B20)</p> <p>.089 - includes the rate for the petroleum business tax at the railroad diesel rate only</p> <p>.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)</p>

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