	PT-201 (5/23)
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Department of Taxation and Finance **Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer)** Tax Law – Articles 12-A and 13-A

l en	Due: Jun 20, 2023 Due: Sep 20, 2023 D	-	lov 30, 2023 20, 2023		Due:	Mar 20, 2024	
Legal name Employer identific				catio	n number (Ell	V)	
Rea	d instructions (Form PT-201-I) carefully. Keep a copy of this completed	d form fo	r your records.			1	
Inv	entory					Gallo	าร
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 <b>outside</b> this state ( <i>from Form PT-106.1/201.1, Part 1</i> )							
2	Receipts of non-highway diesel motor fuel in NYS from sources local				2		
3	(from Form PT-106.1/201.1, Part 2)				3		
4	4 Other receipts						
	Inventory gain/loss and casualty losses (if loss, enter in brackets and su						
	Gallons of non-highway diesel motor fuel available for sale or use (ad						
7		•		,	7		
8	Total gallons of non-highway diesel motor fuel to be accounted for (se	ubtract lin	e 7 from line 6)		8		
Exe	empt sales and uses						
9	Sales or use of non-highway diesel motor fuel for farming (see instruct	tions)			9		
	Sales of non-highway diesel motor fuel to exempt organizations, not						
	heating/cooling (from Form PT-106.1/201.1, Part 3)		-		10		
	Sales or use of non-highway diesel motor fuel in manufacturing (from			t 4)	11		
12	Sales of non-highway diesel motor fuel to NYS, its municipalities or to		-				
	(from Form PT-106.1/201.1, Part 5)				12		
	Sales or use of non-highway diesel motor fuel for residential heating/	-					
	Transfers or sales of non-highway diesel motor fuel out of NYS Sales of non-highway diesel motor fuel to rate-regulated electric corpo				14		
15	for use in generating electricity for sale		-	••••	15		
40	Sales of kerosene that is non-highway diesel motor fuel (not included				15		
16	nonresidential heating or production for sale				16		
16			Α	Combir	ned	В	
	able sales and uses		0 - 11	tax ra		Tax	
Гах	able sales and uses		Gallons	iux iu	te	Tax	
Гах	Sales or use of non-highway B20 for nonresidential		Gallons				
Гах 17	Sales or use of non-highway B20 for nonresidential heating/cooling	17	Gallons	× \$.(		\$	
Гах 17	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential		Gallons	× \$.0	)42	\$	
Гах 17 18	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene		Gallons		)42		
Гах 17 18	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric		Gallons	× \$.0	)42	\$	
Гах 17 18	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric corporations ( <b>without</b> a direct pay permit) for use in generating	18	Gallons	× \$.( × \$.(	)42	\$	
Гах 17 18 19	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene 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	18	Gallons	× \$.0	)42	\$	
Tax 17 18 19	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene Sales of non-highway diesel motor fuel to rate-regulated electric corporations ( <b>without</b> a direct pay permit) for use in generating	18	Gallons	× \$.( × \$.(	)42 )53 172	\$	
Tax 17 18 19 20	Sales or use of non-highway B20 for nonresidential heating/cooling Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene 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 Sales or use of non-highway B20 that is commercial gallonage	18	Galions	× \$.0 × \$.0 × \$.1	)42 )53 172	\$ \$ \$	



Taxable sales and uses (continued)		<b>A</b> Gallons		mbined ix rate	<b>B</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		×	\$.076	\$	
23 Sales or use of railroad diesel not including B20 (from						
Form PT-106.1/201.1, Part 6, line 3)	23		×	\$.095	\$	
24 Sales of non-highway diesel motor fuel for commercial vessels	24		×	\$.172	\$	
25 Sales of non-highway diesel motor fuel for use in recreational motor boats.	25		×	\$.252	\$	
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		\$

## **Balance due/credit**

28 Total tax/credit due (line 26 and add or subtract line 27 in column B)	28	\$

Transfer the amount on line 28 to Form PT-200, *Quarterly Petroleum Business Tax Return*, line 1.

## Rate-per-gallon explanation chart

- .042 includes the rate for the petroleum business tax at the nonresidential heating rate only (B20)
- .053 includes the rate for the petroleum business tax at the nonresidential heating rate only
- .172 includes the full non-highway rate for the petroleum business tax only
- .079 includes the rate for the petroleum business tax at the commercial gallonage rate only (B20)
- .099 includes the rate for the petroleum business tax at the commercial gallonage rate only
- .076 includes the rate for the petroleum business tax at the railroad diesel rate only  $(\mbox{B20})$
- .095 includes the rate for the petroleum business tax at the railroad diesel rate only
- .252 includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.172)

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

