PT-106
(1/05)

New York State Department of Taxation and Finance

Retailers of Heating Oil Only

Tax Law — Articles 12-A and 13-A

0105

Use this form to report transactions for the month of **January 2005.**

Name	FEIN

Read instructions on back 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 in New York State from sources located **outside** this State *(from schedule PT-106.1/201.1, Part I)*	2	
3	Receipts in New York State from sources located **within** this State *(from schedule PT-106.1/201.1, Part II)*	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 available *(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 sold or used *(subtract line 7 from line 6)*	8	

Exempt sales and uses

9	Sales or use for farming *(see instructions)*	9	
10	Sales to exempt organizations, not including sales for residential heating/cooling *(from schedule PT-106.1/201.1, Part III)*	10	
11	Sales or use for production of tangible personal property for sale by manufacturing, processing, or assembly *(from schedule PT-106.1/201.1, Part IV)*	11	
12	Sales to the U.S. government, New York State and municipalities *(from schedule PT-106.1/201.1, Part V)*	12	
13	Sales or use for residential heating/cooling *(see instructions)*	13	
14	Sales or transfers outside this state	14	
15	Sales to rate-regulated electric corporations for use in generating electricity for sale (with a direct pay permit)	15	

Taxable sales and uses

			A Gallons	Combined tax rate	B Tax
16	Sales or use for nonresidential heating/cooling, not including kerosene	16		× $.044	$
17	Sales to rate-regulated electric corporations for use in generating electricity for sale (without a direct pay payment), not including kerosene	17		× $.142	$
18	Sales for the production of tangible personal property by refining, mining, or extracting for sale or for the production of refrigeration, electricity (except sales to rate-regulated electric corporations), steam, or gas for sale, not including kerosene	18		× $.082	$
19	This line is intentionally left blank	19			
20	Tax due before adjustments *(add lines 16 through 18 in column B)*	20			$

Adjustments

21	Adjustments *(enter the net gallon adjustment in column A and the tax adjustment result in column B)* Explain: _____	21			$

Balance due/credit

22	Total tax/credit due *(line 20 and add or subtract line 21 in column B)*	22	$

Transfer the amount on line 22 to Form PT-100, *Petroleum Business Tax Return,* line 6.

Rate per gallon explanation chart

.044 - includes the rate for the petroleum business tax at the nonresidential heating rate only
.082 - includes the rate for the petroleum business tax at the commercial gallonage rate only
.142 - includes the full nonautomotive rate for the petroleum business tax only

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

Instructions

General information

Persons registered under Tax Law Article 12-A as **retailers of heating oil only** who are otherwise required to file monthly tax returns must file this return. Those allowed to file quarterly returns must file Form PT-201, *Retailers of Heating Oil Only (Quarterly Filer)*.

A retailer of heating oil only may only sell unenhanced diesel motor fuel (No. 2 fuel oil) for heating purposes or for use directly and exclusively in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale.

If you are an exempt organization that has established its status as an exempt organization under Tax Law, section 1116(a), and any motor fuel, diesel motor fuel, or residual petroleum product that you import into New York State or that you produce, refine, manufacture, or compound in New York State is consumed exclusively by you, then you are not subject to the petroleum business tax on petroleum businesses. Check the appropriate box on the front of Form PT-100, *Petroleum Business Tax Return,* and do not include any petroleum business tax (Article 13-A) in the amounts on Form PT-106.

Diesel motor fuel is composed of two subcategories of product: unenhanced diesel fuel and enhanced diesel fuel.

The specific products making up the unenhanced category include fuel oil, kero-jet fuel, and kerosene and water-white kerosene (K-1). This category does not include industry standard No. 4 diesel fuel (see notice N-89-63 for the definition of industry standard No. 4 diesel fuel).

The specific fuels making up the enhanced diesel product include diesel fuel, No. 1 diesel fuel, enhanced No. 2 fuel oil (the blended product that results from mixing No. 2 fuel oil with kerosene or a cetane improver to make the fuel oil more suitable to operate in a motor vehicle diesel engine), and any product designated as diesel motor fuel.

You may reproduce (for example, computer generate) Form PT-106.1/201.1, *Retailers of Heating Oil Only-Receipts and Sales*, if the form is clearly identified and contains all of the information (including form number, distributor's name, identification number, etc.) requested on the original form, and the information is in the same format.

Line instructions

Inventory (lines 1 through 8)

Must be completed by all registrants.

Line 1 — Enter the total number of gallons of your unenhanced diesel motor fuel on hand at all storage facilities in New York State at the beginning of the month. This figure should be the same as that reported on line 7 of Form PT-106 filed for the previous month. This figure cannot be a negative amount.

Line 2 — Enter the total gallons from Form PT-106.1/201.1, Part I, *Receipts in New York State from sources outside this state*.

Line 3 — Enter the total gallons from Form PT-106.1/201.1, Part II, *Receipts in New York State from sources within this state*.

Line 4 — Enter the total number of gallons of nondiesel motor fuel substances that were added to and increased your overall inventory.

Line 5 — Enter the total number of gallons of unenhanced diesel motor fuel gained or lost due to evaporation, shrinkage, and handling at bulk storage facilities. You must maintain records to substantiate such gains or losses. In addition, you may include on this line the total gallons of diesel motor fuel lost due to a casualty if the loss has been approved by the Tax Department. You must submit a report of casualty loss within 24 hours to the NYS Tax Department, TTTB–FACCTS, Fuels Audit Unit, W A Harriman Campus, Albany NY 12227-0250, requesting to include the loss on your tax return.

Line 7 — Enter the total number of gallons of your unenhanced diesel motor fuel on hand at all storage facilities in New York State at the end of the month. This figure cannot be a negative amount. Retailers of heating oil only may not participate in accommodation sales.

Exempt sales and uses (lines 9 through 15)

Line 9 — Enter the total number of gallons of unenhanced diesel motor fuel sold in New York State to farmers upon which you did not pass through the taxes. You must have Form FT-1004, *Certificate for Purchases of Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*, on file to cover these sales. If you are a farmer, also include gallons you used for farming.

Line 10 — Enter the total number of gallons from Form PT-106.1/201.1, Part III, *Sales to exempt organizations*. Do not include any gallons that were sold for residential heating/cooling. Report those gallons on line 13. Only exempt organizations granted exemption from sales tax under Tax Law, section 1116(a)(4) or 1116(a)(5) may purchase unenhanced diesel motor fuel without the petroleum business tax included. This fuel must be used by the organization for business-related activities. The exempt organizations must give properly completed copies of Form FT-1021-A, *Certification for Purchases of Unenhanced Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations*, to the suppliers.

Line 11 — Enter the total number of gallons from Form PT-106.1/201.1, Part IV, *Sales to manufacturers for use in manufacturing*. The manufacturer must give a properly completed Form FT-1012, *Manufacturing Certification for Diesel Motor Fuel and Residual Petroleum Product,* to its suppliers for these purchases.

Line 12 — Enter the total number of gallons from Form PT-106.1/201.1, Part V, *Sales to the United States government, New York State and municipalities*.

Line 13 — Enter the total number of gallons of unenhanced diesel motor fuel sold to consumers for residential heating/cooling. See TSB-M-95(4)M for the definition of residential heating/cooling.

Line 14 — Enter the total number of gallons of unenhanced diesel motor fuel transferred out of New York State or sold to customers located outside New York State. Any gallons sold in New York State to out-of-state customers must be for immediate export. You must be registered or licensed in the other state or province to import and/or sell in that state or province.

Line 15 — Enter the total number of gallons of unenhanced diesel motor fuel sold to a rate-regulated electric corporation (**with** a direct pay permit) for use in manufacturing or producing electricity for sale. If you are an electric corporation, you must include unenhanced diesel motor fuel that you imported and used in fueling generators for the purpose of manufacturing or producing electricity.

Taxable sales and uses (lines 16 through 20)

Line 16 — Enter the total number of gallons of unenhanced diesel motor fuel sold or used for nonresidential heating/cooling, excluding any kerosene that has not been blended or mixed with any other product.

Line 17 — Enter the total number of gallons of unenhanced diesel motor fuel sold to a rate-regulated electric corporation (**without** a direct pay permit) for use in manufacturing or producing electricity for sale, and fuel sold to an electric corporation by use of a direct pay permit, excluding any kerosene that has not been blended or mixed with any other product. If you are an electric corporation, you must include unenhanced diesel motor fuel that you imported and used in fueling generators for the purpose of manufacturing or producing electricity.

Line 18 — Enter the total number of gallons of unenhanced diesel motor fuel sold to consumers directly and exclusively in the production of tangible personal property by refining, extracting, and mining, or in the production of gas, electricity (except sales to rate-regulated electric corporation), refrigeration, or steam for sale, excluding any kerosene that has not been blended or mixed with any other product. You must have Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane*, on file for each sale on which the lower rate of tax was charged. Also include the total gallons you used as above. You may not sell unenhanced diesel motor fuel that is delivered into a storage tank equipped to dispense fuel into the fuel tank of a motor vehicle.

Line 21 — Adjustments — Enter the net number of gallons of unenhanced diesel motor fuel in column A and the net tax adjustment in column B. Subtract a credit or add a debit to line 20 when computing line 22. Enter any net deductions in brackets. Explain in the space provided and attach additional sheet(s) if necessary.

Line 22 — Balance due/credit — Transfer the amount on line 22 to Form PT-100, *Petroleum Business Tax Return*, line 6.