



PT-106

(9/11)

New York State Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only

0911

Tax Law — Articles 12-A and 13-A

Use this form to report transactions for the month of **September 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 of non-highway B20 used or consumed 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 corporations), refrigeration, or steam, for sale; sales or use in the production of tangible personal property for sale by farming (not directly and exclusively)	20	× \$.074	\$	
21 Sales of non-highway diesel motor fuel used or consumed 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 corporations), refrigeration, or steam, for sale, not including B20 and kerosene; sales or use in the production of tangible personal property for sale by farming (not directly and exclusively)	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*.