PT-106
(1/14)

New York State Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only

Tax Law — Articles 12-A and 13-A

0114

Use this form to report transactions for the month of **January 2014.**

Legal name	Federal employer identification number (EIN)

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

			A Gallons	Combined tax rate	B Tax
17	Sales or use of non-highway B20 for nonresidential heating/cooling	17		× $.043	$
18	Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene	18		× $.054	$
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		× $.173	$
20	Sales or use of non-highway B20 that is commercial gallonage *(see instructions)*	20		× $.08	$
21	Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage *(see instructions)*	21		× $.10	$

(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**		× $.078	$	
23 Sales or use of railroad diesel not including B20 *(from Form PT-106.1/201.1, Part 6, line 3)*	**23**		× $.098	$	
24 Sales of non-highway diesel motor fuel for commercial vessels	**24**		× $.173	$	
25 Sales of non-highway diesel motor fuel for use in recreational motor boats	**25**		× $.253	$	
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-100, *Petroleum Business Tax Return,* line 6.

Rate-per-gallon explanation chart

.043 - includes the rate for the petroleum business tax at the nonresidential heating rate only **(B20)**
.054 - includes the rate for the petroleum business tax at the nonresidential heating rate only
.173 - includes the full non-highway rate for the petroleum business tax only
.08 - includes the rate for the petroleum business tax at the commercial gallonage rate only **(B20)**
.10 - includes the rate for the petroleum business tax at the commercial gallonage rate only
.078 - includes the rate for the petroleum business tax at the railroad diesel rate only **(B20)**
.098 - includes the rate for the petroleum business tax at the railroad diesel rate only
.253 - includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.173)

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