



PT-106

(8/16)

Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only

0816

Tax Law – Articles 12-A and 13-A

Use this form to report transactions for the month of **August 2016**.

| | |
|------------|--------------------------------------|
| Legal name | 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 <i>(this figure cannot be a negative amount)</i> | 1 |
| 2 Receipts of non-highway diesel motor fuel in New York State (NYS) from sources located outside this state <i>(from Form PT-106.1/201.1, Part 1)</i> | 2 |
| 3 Receipts of non-highway diesel motor fuel in NYS from sources located within this state <i>(from Form PT-106.1/201.1, Part 2)</i> | 3 |
| 4 Other receipts..... | 4 |
| 5 Inventory gain/loss and casualty losses <i>(if loss, enter in brackets and subtract when computing line 6)</i> | 5 |
| 6 Gallons of non-highway diesel motor fuel available for sale or use <i>(add lines 1 through 5)</i> | 6 |
| 7 Closing inventory <i>(gallons available at the end of the month) (this figure cannot be a negative amount; see instructions)</i> | 7 |
| 8 Total gallons of non-highway diesel motor fuel to be accounted for <i>(subtract line 7 from line 6)</i> | 8 |

Exempt sales and uses

| | |
|--|-----------|
| 9 Sales or use of non-highway diesel motor fuel for farming <i>(see instructions)</i> | 9 |
| 10 Sales of non-highway diesel motor fuel to exempt organizations, not including sales for residential heating/cooling <i>(from Form PT-106.1/201.1, Part 3)</i> | 10 |
| 11 Sales or use of non-highway diesel motor fuel in manufacturing <i>(from Form PT-106.1/201.1, Part 4)</i> | 11 |
| 12 Sales of non-highway diesel motor fuel to NYS, its municipalities or to the U.S. government <i>(from Form PT-106.1/201.1, Part 5)</i> | 12 |
| 13 Sales or use of non-highway diesel motor fuel for residential heating/cooling <i>(see instructions)</i> | 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 <i>(see instructions)</i> | 20 | × \$.074 | \$ |
| 21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage <i>(see instructions)</i> | 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 | | | \$ | |
|--|-----------|--|--|----|--|

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.

| |
|---|
| <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*.