



PT-106
(1/26)

Department of Taxation and Finance
Retailers of Non-Highway Diesel Motor Fuel Only
Tax Law – Articles 12-A and 13-A

Use this form to report transactions for monthly filing periods in 2026.

Legal name	Employer identification number (EIN)	Month	2026
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For assistance, see Form PT-106-I, *Instructions for Form PT-106*. 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 calculating 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

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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	× \$0.037	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene	18	× \$0.047	\$
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	× \$0.151	\$
20 Sales or use of non-highway B20 that is commercial gallonage (see instructions)	20	× \$0.069	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)	21	× \$0.087	\$

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(continued)

Taxable sales and uses (continued)		A Gallons	Combined tax rate	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	× \$0.064	\$
23	Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3)	23	× \$0.081	\$
24	Sales of non-highway diesel motor fuel for commercial vessels.....	24	× \$0.151	\$
25	Sales of non-highway diesel motor fuel for use in recreational motor boats	25	× \$0.231	\$
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.**Rate-per-gallon explanation chart**

- 0.037 - includes the rate for the petroleum business tax at the nonresidential heating rate only (**B20**)
- 0.047 - includes the rate for the petroleum business tax at the nonresidential heating rate only
- 0.151 - includes the full non-highway rate for the petroleum business tax only
- 0.069 - includes the rate for the petroleum business tax at the commercial gallonage rate only (**B20**)
- 0.087 - includes the rate for the petroleum business tax at the commercial gallonage rate only
- 0.064 - includes the rate for the petroleum business tax at the railroad diesel rate only (**B20**)
- 0.081 - includes the rate for the petroleum business tax at the railroad diesel rate only
- 0.231 - includes the rates for the diesel motor fuel excise tax (0.08) and the petroleum business tax at the non-highway diesel motor fuel rate (0.151)

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