



PT-201

(5/21)

Department of Taxation and Finance

Retailers of Non-Highway Diesel Motor Fuel Only (Quarterly Filer)

Tax Law – Articles 12-A and 13-A

Mark an **X** in the appropriate box to indicate the period covered by this report.

Mar 1 – May 31, 2021
Due: Jun 21, 2021

Jun 1 – Aug 31, 2021
Due: Sep 20, 2021

Sep 1 – Nov 30, 2021
Due: Dec 20, 2021

Dec 1, 2021 – Feb 28, 2022
Due: Mar 21, 2022

Legal name	Employer identification number (EIN)
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Read instructions (Form PT-201-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		× \$.039	\$
18 Sales or use of non-highway diesel motor fuel for nonresidential heating/cooling, not including B20 and kerosene	18		× \$.049	\$
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		× \$.158	\$
20 Sales or use of non-highway B20 that is commercial gallonage (see instructions)	20		× \$.072	\$
21 Sales or use of non-highway diesel motor fuel, not including B20 and kerosene, that is commercial gallonage (see instructions)	21		× \$.091	\$

(continued)

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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)		× \$.068	\$
23	Sales or use of railroad diesel not including B20 (from Form PT-106.1/201.1, Part 6, line 3)		× \$.086	\$
24	Sales of non-highway diesel motor fuel for commercial vessels.....		× \$.158	\$
25	Sales of non-highway diesel motor fuel for use in recreational motor boats.		× \$.238	\$
26	Tax due before adjustments (add lines 17 through 25 in column B)			\$

Adjustments

27	Adjustments (enter the net gallon adjustment in column A and the tax adjustment result in column B) Explain:			\$
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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-200, Quarterly Petroleum Business Tax Return, line 1.

Rate-per-gallon explanation chart	
.039	- includes the rate for the petroleum business tax at the nonresidential heating rate only (B20)
.049	- includes the rate for the petroleum business tax at the nonresidential heating rate only
.158	- includes the full non-highway rate for the petroleum business tax only
.072	- includes the rate for the petroleum business tax at the commercial gallonage rate only (B20)
.091	- includes the rate for the petroleum business tax at the commercial gallonage rate only
.068	- includes the rate for the petroleum business tax at the railroad diesel rate only (B20)
.086	- includes the rate for the petroleum business tax at the railroad diesel rate only
.238	- includes the rates for the diesel motor fuel excise tax (.08) and the petroleum business tax at the non-highway diesel motor fuel rate (.158)

Attach this form to New York State Form PT-200, Quarterly Petroleum Business Tax Return.

