

Include with
Form ST-100**Sales and Use Tax
on Motor Fuel and
Diesel Motor Fuel****File as an attachment to Form ST-100**

For tax period:

December 1, 2002, through February 28, 2003

Due date:

Thursday, March 20, 2003**403**

Sales tax identification number	Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

Who must file

Vendors selling motor fuel or diesel fuel at retail **or** reporting tax on the self-use of these fuels must file Form ST-100.10, *Quarterly Schedule FR*, to report tax on their taxable sales and purchases of motor fuel or diesel motor fuel during the period covered by the return.

Special notice: Retailers of heating oil only

Do not report your sales and self-use of heating oil on this form. See Form ST-100-1, *Instructions for Form ST-100*, and Form ST-100.3, *Quarterly Schedule B*, for information on how to report heating oil transactions.

Identification number and name

Print the sales tax identification number and legal name as shown on Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, or on your business's *Certificate of Authority* for sales and use tax.

STEP 1 Summary of gallons sold**Taxable gallons sold — Motor fuel**

Enter the number of taxable gallons of all types of **motor fuels** sold in New York State during the quarterly period for which this schedule is being filed. Separate your gallons sold into three categories: Regular, mid-grade, and premium. Include **propane** in the **Regular** category, and **aviation gasoline** in the **Premium** category.

Taxable gallons sold — Diesel motor fuel

Enter the total number of taxable gallons of diesel motor fuel sold during the quarterly reporting period.

Non-taxable gallons sold

Enter the combined total of non-taxable gallons of motor fuel (combining regular, mid-grade, and premium) and diesel motor fuel sold during the quarterly reporting period.

STEP 2 Summary of gross sales and total credits**Gross sales of motor fuel and diesel motor fuel**

Enter the total dollar amount of sales made for all types of motor fuel and for diesel motor fuel (including those **exempt** from sales tax).

To compute gross sales:

1. subtract the sales tax per gallon from the pump (selling) price (see Publication 870, *Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Whole Percentage Rates)*, and Publication 871, *Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Fractional Percentage Rates)*, for detailed instructions);
2. multiply that amount by the number of gallons sold at that price; and
3. add the amounts determined in the preceding step for all pump (selling) prices.

Do not include the amount of sales tax collected.

Include motor fuel and diesel motor fuel sales made in New York State (even if for delivery outside New York State) and sales made at business

locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State for delivery outside New York State.

Total credits against tax on motor fuel and diesel motor fuel

Enter the total amount of the credits that you can identify by jurisdiction and that will be claimed in Step 3 as a subtraction from sales. You must attach substantiation for the credits reported in this box. Do not include the credit for prepaid sales tax on motor fuel and diesel motor fuel, which is claimed in Step 4.

STEP 3 Calculate sales tax by jurisdiction**Credits**

Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

Reporting sales and self-use of motor fuel and diesel motor fuel in Column C and Column D

Entries in Column C and Column D must include the total dollar value of both taxable retail sales and self-use of motor fuel and diesel motor fuel for the period covered by this return. Report your taxable sales and self-use on the line for the taxing jurisdiction in which the fuel is delivered to the customer or in which you use it.

- If you make sales of motor fuel or diesel fuel at your place of business, you must report the taxable sales on the line for the taxing jurisdiction in which your business is located, and compute the tax on the actual selling price at the rate applicable in that jurisdiction.
- If you deliver motor fuel or diesel motor fuel to the retail customer's place of business, either directly or by common carrier, you must compute the tax on the actual selling price, at the rate in the jurisdiction where the customer is located. Report the sale on the line for that jurisdiction.

Column C — Motor fuel taxable sales and self-use

Report your total sales of motor fuel subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use. Round the amount to the nearest dollar.

To compute your **taxable sales** of motor fuel:

1. subtract the sales tax per gallon from the pump (selling) price (see Publication 870 and Publication 871);
2. subtract the eight cents-per-gallon state gasoline tax; and
3. multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump (selling) price of the motor fuel.

To compute **taxable self-use** of motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding the New York State motor fuel tax per gallon).

(continued on page 4)

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Non-taxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
gal. ●	gal. ●	gal. ●	gal. ●	gal. ●	gal. ●

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales	→	\$ ● .00
Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information.	→	\$

STEP 3 — Calculate sales tax by jurisdiction

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	Column D Diesel motor fuel taxable sales and self-use	Column E Tax rate =	Column F Sales and use tax (C + D) × E
New York State only	NE R0002	.00	.00	4%	
Albany County	AL R0179	.00	.00	8%	
Allegany County	AL R0215	.00	.00	8%	
Broome County	BR R0313	.00	.00	8%	
Cattaraugus County (outside the following)	CA R0499	.00	.00	8%	
Olean (city)	OL R0419	.00	.00	8%	
Salamanca (city)	SA R0429	.00	.00	8%	
Cayuga County (outside the following)	CA R0503	.00	.00	8%	
Auburn (city)	AU R0552	.00	.00	8%	
Chautauqua County	CH R0602	.00	.00	7%	
Chemung County	CH R0708	.00	.00	8%	
Chenango County (outside the following)	CH R0820	.00	.00	8%	
Norwich (city)	NO R0849	.00	.00	8%	
Clinton County	CL R0993	.00	.00	7%	
Columbia County	CO R1003	.00	.00	8%	
Cortland County	CO R1122	.00	.00	8%	
Delaware County	DE R1205	.00	.00	7%	
Dutchess County	DU R1303	.00	.00	7¼%	
Erie County	ER R1415	.00	.00	8%	
Essex County	ES R1502	.00	.00	7%	
Franklin County	FR R1602	.00	.00	7%	
Fulton County (outside the following)	FU R1706	.00	.00	7%	
Gloversville (city)	GL R1715	.00	.00	7%	
Johnstown (city)	JO R1724	.00	.00	7%	
Genesee County	GE R1895	.00	.00	8%	
Greene County	GR R1903	.00	.00	8%	
Hamilton County	HA R2002	.00	.00	7%	
Herkimer County	HE R2104	.00	.00	8%	
Jefferson County	JE R2202	.00	.00	7%	
Lewis County	LE R2303	.00	.00	7%	
Livingston County	LI R2402	.00	.00	7%	
Madison County (outside the following)	MA R2582	.00	.00	7%	
Oneida (city)	ON R2526	.00	.00	7%	
Monroe County	MO R2605	.00	.00	8%	
Montgomery County	MO R2793	.00	.00	7%	
Nassau County	NA R2804	.00	.00	8½%	
Niagara County	NI R2902	.00	.00	7%	
Oneida County (outside the following)	ON R3003	.00	.00	8%	
Rome (city)	RO R3029	.00	.00	8%	
Sherrill (city)	SH R3045	.00	.00	8%	
Utica (city)	UT R3056	.00	.00	8%	
Onondaga County	ON R3102	.00	.00	7%	
Ontario County (outside the following)	ON R3272	.00	.00	7%	
Canandaigua (city)	CA R3232	.00	.00	7%	
Geneva (city)	GE R3242	.00	.00	7%	
Orange County	OR R3303	.00	.00	7¼%	
Orleans County	OR R3473	.00	.00	8%	

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	Column D Diesel motor fuel taxable sales and self-use	Column E Tax rate	Column F Sales and use tax (C + D) × E
Oswego County (outside the following)	OS R3598	.00	.00	7%	
Fulton (city)	FU R3532	.00	.00	7%	
Oswego (city)	OS R3542	.00	.00	7%	
Otsego County	OT R3603	.00	.00	7%	
Putnam County	PU R3714	.00	.00	7¼%	
Rensselaer County	RE R3875	.00	.00	8%	
Rockland County	RO R3915	.00	.00	7⅞%	
St. Lawrence County	ST R4086	.00	.00	7%	
Saratoga County (outside the following)	SA R4133	.00	.00	7%	
Saratoga Springs (city)	SA R4124	.00	.00	7%	
Schenectady County	SC R4233	.00	.00	7½%	
Schoharie County	SC R4303	.00	.00	7%	
Schuyler County	SC R4403	.00	.00	8%	
Seneca County	SE R4518	.00	.00	8%	
Steuben County (outside the following)	ST R4688	.00	.00	8%	
Corning (city)	CO R4616	.00	.00	8%	
Hornell (city)	HO R4630	.00	.00	8%	
Suffolk County	SU R4766	.00	.00	8½%	
Sullivan County	SU R4812	.00	.00	7%	
Tioga County	TI R4903	.00	.00	7½%	
Tompkins County (outside the following)	TO R5096	.00	.00	8%	
Ithaca (city)	IT R5013	.00	.00	8%	
Ulster County	UL R5130	.00	.00	8%	
Warren County (outside the following)	WA R5292	.00	.00	7%	
Glens Falls (city)	GL R5212	.00	.00	7%	
Washington County	WA R5302	.00	.00	7%	
Wayne County	WA R5402	.00	.00	7%	
Westchester County (outside the following)	WE R5503	.00	.00	6¾%	
Mount Vernon (city)	MO R5513	.00	.00	8¼%	
New Rochelle (city)	NE R6855	.00	.00	8¼%	
White Plains (city)	WH R5555	.00	.00	7¾%	
Yonkers (city)	YO R6578	.00	.00	8¼%	
Wyoming County	WY R5605	.00	.00	8%	
Yates County	YA R5702	.00	.00	7%	
New York City	NE R8009	.00	.00	8¼%	

Column totals for both pages:

Subtract self-use:

Motor fuel and diesel motor fuel taxable sales:

(Box 1 minus box 2 = box 3; box 4 minus box 5 = box 6)

Box 3 + box 6

Vendor collection
credit allowanceEnter this total on Form ST-100,
page 4, Step 7B.**STEP 4 — Calculate tax adjustments**

	Motor fuel CR T4444	Diesel motor fuel CR X8888	
Credit for prepaid sales tax	9 ()	12 ()	
Refunds received or requested	10 ()	13 ()	
Net credit Box 9 minus box 10 = box 11 Box 12 minus box 13 = box 14	11 ()	14 ()	15 ()
			Adjusted tax: (Box 8 minus box 15)

Insert Form ST-100.10
inside form ST-100

Box 11 + box 14

Enter this total on Form ST-100, page 2,
Column F, in box 2.