New York State Department of Taxation and Finance

2nd Quarter

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR

FR
Include with Form ST-100

File as an attachment to Form ST-100

For tax period:
June 1, 2003, through August 31, 2003
Due date:
Monday, September 22, 2003

204

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 motor 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-I, *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 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 motor 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.

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).

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 R0011	.00	.00	4¼%	
Albany County	AL R0171	.00	.00	8¼%	
Allegany County	AL R0211	.00	.00	8¼%	
Broome County	BR R0311	.00	.00	8¼%	
Cattaraugus County (outside the following)	CA R0491	.00	.00	8¼%	
Olean (city)	OL R0411	.00	.00	8¼%	
Salamanca (city)	SA R0421	.00	.00	8¼%	
Cayuga County (outside the following)	CA R0501	.00	.00	8¼%	
Auburn (city)	AU R0551	.00	.00	8¼%	
Chautauqua County	CH R0601	.00	.00	7¼%	
Chemung County	CH R0701	.00	.00	8¼%	
Chenango County (outside the following)	CH R0821	.00	.00	8¼%	
Norwich (city)	NO R0841	.00	.00	8¼%	
Clinton County	CL R0991	.00	.00	7¼%	
Columbia County	CO R1001	.00	.00	8¼%	
Cortland County	CO R1121	.00	.00	8¼%	
Delaware County	DE R1201	.00	.00	7¼%	
Dutchess County	DU R1301	.00	.00	8¼%	
Erie County	ER R1401	.00	.00	8¼%	
Essex County	ES R1501	.00	.00	7¼%	
Franklin County	FR R1601	.00	.00	7¼%	
Fulton County (outside the following)	FU R1701	.00	.00	7¼%	
Gloversville (city)	GL R1761	.00	.00	7¼%	
Johnstown (city)	JO R1771	.00	.00	7¼%	
Genesee County	GE R1801	.00	.00	8¼%	
Greene County	GR R1901	.00	.00	8¼%	
Hamilton County	HA R2001	.00	.00	7¼%	
Herkimer County	HE R2101	.00	.00	8¼%	
Jefferson County	JE R2201	.00	.00	7¼%	
Lewis County	LE R2301	.00	.00	7¼%	
Livingston County	LI R2401	.00	.00	8¼%	
Madison County (outside the following)	MA R2581	.00	.00	7¼%	
Oneida (city)	ON R2521	.00	.00	7¼%	
Monroe County	MO R2601	.00	.00	8¼%	
Montgomery County	MO R2791	.00	.00	8¼%	
Nassau County	NA R2801	.00	.00	8¾%	
Niagara County	NI R2901	.00	.00	8¼%	
Oneida County (outside the following)	ON R3001	.00	.00	8¼%	
Rome (city)	RO R3021	.00	.00	8¼%	
Sherrill (city)	SH R3041	.00	.00	8¼%	
Utica (city)	UT R3051	.00	.00	8¼%	
Onondaga County	ON R3101	.00	.00	7¼%	
Ontario County (outside the following)	ON R3271	.00	.00	7¼%	
Canandaigua (city)	CA R3231	.00	.00	7¼%	
Geneva (city)	GE R3241	.00	.00	7¼%	
Orange County	OR R3301	.00	.00	7½%	
Orleans County	OR R3471	.00	.00	8¼%	

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 R3591	.00		.00		7¼%		
Fulton (city)	FU R3531	.00		.00		8¼%		
Oswego (city)	OS R3541	.00		.00		7¼%		
Otsego County	OT R3601	.00		.00		7¼%		
Putnam County	PU R3701	.00		.00		7½%		
Rensselaer County	RE R3871	.00		.00		8¼%		
Rockland County	RO R3901	.00		.00		8⅛%		
St. Lawrence County	ST R4081	.00		.00		7¼%		
Saratoga County (outside the following)	SA R4101	.00		.00		7¼%		
Saratoga Springs (city)	SA R4121	.00		.00		7¼%		
Schenectady County	SC R4231	.00		.00		8¼%		
Schoharie County	SC R4301	.00		.00		7¼%		
Schuyler County	SC R4401	.00		.00		8¼%		
Seneca County	SE R4501	.00		.00		8¼%		
Steuben County (outside the following)	ST R4681	.00		.00		8¼%		
Corning (city)	CO R4601	.00		.00		8¼%		
Hornell (city)	HO R4631	.00		.00		8¼%		
Suffolk County	SU R4701	.00		.00		8¾%		
Sullivan County	SU R4801	.00		.00		7¾%		
Tioga County	TI R4901	.00		.00		7¾%		
Tompkins County (outside the following)	TO R5091	.00		.00		8¼%		
Ithaca (city)	IT R5011	.00		.00		8¼%		
Ulster County	UL R5101	.00		.00		8¼%		
Warren County (outside the following)	WA R5291	.00		.00		7¼%		
Glens Falls (city)	GL R5201	.00		.00		7¼%		
Washington County	WA R5301	.00		.00		7¼%		
Wayne County	WA R5401	.00		.00		7¼%		
Westchester County (outside the following)	WE R5501	.00		.00		7%		
Mount Vernon (city)	MO R5511	.00		.00		8½%		
New Rochelle (city)	NE R6851	.00		.00		8½%		
White Plains (city)	WH R5551	.00		.00		8%		
Yonkers (city)	YO R6501	.00		.00		8½%		
Wyoming County	WY R5601	.00		.00		8¼%		
Yates County	YA R5701	.00		.00		7¼%		
New York City (6/1/03-6/3/03)	NE R8001	.00		.00		8½%		
New York City (6/4/03-8/31/03)	NE R8011	.00		.00		8⅝%		

Column totals for both pages: 1 ● .00 | 4 ● .00 | 8

Subtract self-use: 2 .00 | 5 .00

Motor fuel and diesel motor fuel taxable sales: 3 .00 | 6 .00
(Box 1 minus box 2 = box 3; box 4 minus box 5 = box 6)

Box 3 + box 6

Vendor collection credit allowance 7 .00

Enter this total on Form ST-100, page 4, Step 7B.

Insert Form ST-100.10 inside Form ST-100

STEP 4 — Calculate tax adjustments

	Motor fuel	Diesel motor fuel	Box 11 + box 14
	CR T4444	*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: 16
(Box 8 minus box 15)

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

Refer to instructions on pages 1 and 4 if you have questions or need help.   *Please be sure to keep a completed copy for your records.*