New York State Department of Taxation and Finance

INSTRUCTIONS FOR ST-100.6 - SCHEDULE C

INFORMATION RETURN BY CERTAIN SELLERS OF AUTOMOTIVE FUEL

For the quarterly period **September 1, 1984** through **November 30, 1984.**

This information return must be filed **quarterly** by the following vendors of automotive fuel:

a) Those selling **motor fuel** who are **not** registered as motor fuel distributors under Article 12-A of the Tax Law. (These vendors include service station operators, automotive fuel carriers and automotive fuel wholesalers or jobbers.)

b) Those selling **motor fuel** who are registered as distributors of motor fuel under Article 12-A of the Tax Law and sell motor fuel through metered pumps or to commercial account purchasers or take motor fuel from inventory for self-use.

and

c) Those selling **diesel motor fuel** who are **not** registered as distributors of diesel motor fuel under Article 12-A of the Tax Law. (These include all vendors selling diesel fuel **other than** vendors selling at retail and bulk users registered because of self-use.)

Section 1136(a) of the Tax Law requires that you file this information return, Form ST-100.6 - Schedule C, quarterly. The data reported on this return, forms the basis for the Tax Department's distribution of the sales tax collected on motor fuel to the various localities which rely on these sales tax revenues to balance their budgets and to fund local programs. Further, Section 1145(b) of the Tax Law provides that failure to file this information return is a misdemeanor punishable by a $1,000 fine, or one year imprisonment, or both.

Do not attach this schedule to your sales tax return.

Vendor Identification

If you received a preaddressed return, please verify the information on the label, and make any necessary corrections.

If you receive more than one packet of preaddressed information returns, complete and file only those preaddressed returns which include your **sales tax identification number on the label.**

If you do not have a preaddressed return, enter your name, address and sales tax identification number as it appears on your Certificate of Authority (Form ST-105 or TP-153A). If you have applied for but have not yet obtained a validated Certificate of Authority, indicate "PENDING" in the box provided for the identification number.

Business Description

Check the box or boxes that describe(s) your automotive fuel business. **You may check more than one box to describe your automotive fuel business operations.** The business categories for automotive fuel vendors are:

1. registered distributor of motor fuel (i.e., the person required to file Form MT-104)
2. registered distributor of diesel motor fuel (i.e., the person required to file Form MT-104.10 or MT-104.25)
3. service station operator
4. automotive fuel wholesaler or jobber
5. automotive fuel carrier purchasing fuel for resale

If you check Box 5, enter your Automotive Fuel Certificate number from Form PR-121, if you have received a validated certificate. If you check Box 5 and have applied for, but have not yet received a validated certificate, enter "Pending" in the space provided on the form for the certificate number.

Read the following instructions carefully to determine which part or parts you must complete to report the operations of your automotive fuel business.

Part I — Summary of Fuel Sold as Automotive Fuel (other than sales through metered pumps or to commercial account purchasers)

Enter by type, the total number of gallons of fuel sold as automotive fuel during the quarter (in New York State), except for fuel sold through metered pumps or to commercial account purchasers. Include all sales of diesel motor fuel made in bulk except those sales which are taxable because the purchaser did not furnish an acceptable exemption document. If the business operates in more than one location, include the sales made from every location. **Do not report** sales of the type(s) of fuel for which you are a distributor registered under Article 12-A.

The types of automotive fuel are:

- unleaded (including jet fuel, kerosene compounds and propane)
- leaded
- premium (including leaded and unleaded premium and aviation gasoline)
- diesel

Part II—Summary of Automotive Fuel Purchases

For those types of automotive fuel purchased by the business in New York State for which you are

not a registered distributor, indicate the information requested in Columns A through E.

Column A - Enter the name of the supplier from whom the fuel was purchased.

Column B - Enter the street and city address of the supplier(s) listed in Column A.

Column C - Indicate the type of fuel purchased by entering "U" (unleaded), "L" (leaded), "P" (premium) or "D"(diesel).

Column D - Enter the total number of gallons, by type, purchased during the quarter from that supplier.

Column E - Indicate whether or not sales tax was paid to that supplier for the fuel purchased during the quarter. Check the "yes" column if the sales tax was paid directly to the supplier, or was included in the supplier's bill. Check the "no" column if **no** sales tax was paid to that supplier.

You must submit this information for **all** suppliers from whom you purchase automotive fuel. Attach additional sheets if necessary.

Part III—Gallons of Motor Fuel Sold Through Metered Pumps or to Commercial Account Purchasers or Taken From Inventory for Self-Use by Certain Vendors

You must report in this Part the TOTAL number of gallons of motor fuel sold or used during the quarter, by type and by locality, for the following:

Sales through Metered Pumps — If you sell motor fuel (i.e. unleaded, leaded and premium motor fuels) in New York State at a service station through metered pumps, you must report this gallonage whether or not you are a distributor of motor fuel under Article 12-A of the Tax Law. If you have more than one business location, you must report the appropriate gallonage by type, on the appropriate line for the locality in which each place of business is located.

Sales to Commercial Accounts — Registered distributors and automotive fuel carriers must report the gallonage sold to qualified commercial account purchasers (those who have presented a copy of their valid Commercial Account Certificate, Form PR-122) on the line for the locality where the commercial account purchaser took delivery.

Self-Use of Motor Fuel — Vendors of motor fuel (including registered distributors) who consume motor fuel in their business operations, must report the gallonage used on the line for the locality where the fuel was placed into the ordinary fuel tanks of vehicles used by them.

If the locality in which the transaction takes place is not listed, enter the total gallons, by type, on the New York State line.

Registered diesel distributors do not include sales or use of diesel motor fuel on this schedule. Registered distributors of diesel motor fuel must report their sales of diesel motor fuel through metered pumps, their self-use of diesel motor fuel and the applicable tax on Schedule E, and **attach it** to their sales and use tax return for the reporting period.

Number of Locations

Indicate the number of retail service stations at which you make sales of automotive fuel and which are covered by this report. If you do not sell automotive fuel from retail stations, enter "NONE" in the space provided. **Do not** leave this box blank.

Signature

The vendor or an authorized officer or employee must sign and date the return. An accountant, lawyer or other professional preparing the return must also sign it. Use the line designated "Signature of Preparer, (if other than vendor.")

Due Date and Return Address

Mail completed return on or before December 20, 1984 to:

New York State Department of Taxation and Finance
WAFC
State Campus
Albany, New York 12227

This information return **must** be filed by all vendors who meet the criteria listed in (a), (b), and (c) on page one of these instructions. In accordance with Section 1145(b) of the Tax Law, failure to file this information return is a misdemeanor punishable by a $1,000 fine, or one year imprisonment, or both.