New York State and Local Sales and Use Tax

SCHEDULE D

Report of Sales Tax on Motor Fuel Sales and Self-Use by Distributors

Special Instruction Regarding
Form ST-100, ST-101 or ST-810, Page 1, Boxes A, B, C and D

Motor fuel should **not** be included in the amount(s) reported in boxes A, B, C, and D on page one of your sales and use tax return. Report these sales and self use and any tax due on page 2 of **this** schedule.

Add any tax reported on this schedule to the tax reported on line 1 of your sales and use tax return (ST-100, ST-101 or ST-810).

With the exception of automotive fuel, all gross sales, taxable sales, purchases subject to use tax and credits (those identified with a specific locality) of the business must be included in Boxes A, B, C and D on page 1 of your sales and use tax return.

This schedule must be used by:

Vendors who are registered as distributors of motor fuel under the Motor Fuel Tax Law to report sales tax on their **taxable sales** and purchases for **self-use** of leaded, unleaded and premium motor fuel during the period covered by the return. This schedule must be attached to the distributor's sales tax return, Form ST-100, ST-101 or ST-810.

All taxable sales of diesel motor fuel made by the distributor and any use tax due on diesel motor fuel used in the operations of the business must be reported on Form ST-100.8, *Schedule E, Report of Sales Tax on Diesel Motor Fuel Sales and Self-Use.*

All other sales of tangible personal property or services, or other purchases subject to use tax, should be reported on the appropriate line(s) on page 2 of Form ST-100, ST-101 or ST-810 or on other appropriate schedules. (See *Instruction,* Form ST-150.1 for information relating to ST-100, Form ST-101.9 for ST-101, or Form ST-851.1 if you file ST-810.)

Reporting by Point of Delivery

When completing Schedule D, the distributor must report sales of motor fuel on the line for the locality in which delivery occurs regardless of the rate of tax used or the price upon which the tax is computed. Tax is computed as follows:

1) If the motor fuel is delivered to the purchaser's location by the distributor or by common carrier, the sale is taxable at the regional average retail sales price for the type of fuel purchased or the selling price if the customer presents a valid Form PR-122, *Commercial Account Certificate,* at the sales tax rate in effect at the purchaser's location (refer to Page 2 of your sales tax return for appropriate tax rates). It is to be reported on **this** schedule on the line for **that** locality (city or county). If the fuel is delivered to a customer in a locality not listed on this schedule, the sale is to be reported on the **New York State Only** line.

Exception: If the customer is an automotive fuel carrier, the tax must be collected at the statewide maximum rate of 8¼% on the highest regional average retail sales price in the state for the type of fuel purchased unless this customer presents a copy of his validated *Automotive Fuel Certificate,* Form PR-121 indicating that he should be taxed at a different rate or on a different regional average retail sales price. This sale must also be reported on the line for the locality in which delivery occurs, regardless of the rate of tax or regional average retail sales price used.

2) If the purchaser takes delivery of the fuel at the distributor's terminal, the taxable sale is to be reported on this schedule on the line for the taxing jurisdiction in which the **terminal** is located. This sale is subject to the 8¼% maximum sales tax rate on the highest regional average retail sales price in the state for the type of fuel purchased unless the purchaser presents a copy of a validated *Automotive Fuel Certificate,* Form PR-121 indicating that a lower rate of tax or a different regional average retail sales price should be used to compute the sales tax, or presents a copy of a valid Form PR-122, *Commercial Account Certificate,* indicating that the actual selling price should be used to compute the sales tax. REGARDLESS OF THE RATE OF TAX OR PRICE USED TO COMPUTE THE SALES TAX, THIS TRANSACTION MUST BE REPORTED ON THE APPROPRIATE LINE FOR THE TAXING JURISDICTION **IN WHICH THE DISTRIBUTOR'S** TERMINAL IS LOCATED.

3) If the distributor is making sales of motor fuel at his own retail outlet, the taxable sale is to be reported on the line for the taxing jurisdiction in which the outlet is located, and the tax is computed at the rate and the regional average retail sales price applicable in that locality.

See page 3 (back of this form) for the *Specific Instructions* on completing this form.

ST-100.7 (6/84)

Read instructions on FRONT and BACK before making entries below.

New York State and Local Sale

PA

Print name, address and identification number as shown on your pre-addressed return.

Name	Identification number
Street address	City / State / ZIP code

Che this

These boxes must be completed

(1) Taxable Gallons Sold			(2) Total Non-Taxable Gallons Sold	(3) Gross Sales of Motor Fuel	(4) Taxable Sales of Motor Fuel	(5) Taxable Self-Use of Motor Fuel	(6)
unleaded	leaded	premium					

TAXING JURISDICTION (a)	TAXABLE SALES and PURCHASES for SELF-USE (to nearest dollar) (c)	SALES TAX (dollar and cents) (e)	CODE
NEW YORK STATE ONLY			**D 0002**
Albany			D 0172
Allegany			D 0212
Broome			D 0312
Cattaraugus - except			D 0492
Olean (city)			D 0412
Salamanca (city)			D 0422
Cayuga			D 0502
Chautauqua			D 0602
Chemung - except			D 0792
Elmira (city)			D 0712
Chenango			D 0802
Clinton - except			D 0992
Plattsburgh (city)			D 0912
Columbia			D 1008
Cortland			D 1102
Dutchess - except			D 1309
Poughkeepsie (city)			D 1339
Erie			D 1412
Essex			D 1502
Franklin			D 1602
Fulton (county)			D 1702
Genesee - except			D 1892
Batavia (city)			D 1822
Greene			D 1912
Hamilton			D 2002
Jefferson			D 2202
Lewis			D 2302
Livingston			D 2402
Madison - except			D 2592
Oneida (city)			D 2522
Monroe			D 2602
Montgomery - except			D 2792
Amsterdam (city)			D 2712
Nassau - except			D 2846
Glen Cove (city)			D 2813
Niagara			D 2902
Oneida - except			D 3002
Rome (city)			D 3038
Sherrill (city)			D 3048
Utica (city)			D 3055

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nd Use Tax Return — **SCHEDULE D**

JUNE 1, 1984 — AUGUST 31, 1984

TWO **Report of Motor Fuel Sales and Self-Use by Distributors**
Use this schedule for sales and self-use of MOTOR FUEL only

ıe box indicating the return to which dule is attached:
arterly, ST-100(185) ☐ Annual, ST-101, (A85)
nthly, ST-810(0385)

its Against on Motor Fuel

D

- Credits which can be identified by locality should be taken on the appropriate line below.
- Net credits *(negative entries)* should be shown in parentheses.
- Attach to your New York State and Local Sales and Use Tax Return, Form ST-100, ST-101 or ST-810.

TAXING JURISDICTION (a)	TAXABLE SALES and PURCHASES for SELF-USE (to nearest dollar) (c)	SALES TAX (dollar and cents) (e)	CODE
Onondaga			D 3102
Ontario - except			D 3272
Canandaigua (city)			D 3232
Geneva (city)			D 3242
Orange			D 3305
Orleans			D 3472
Fulton (city)			D 3532
Oswego (city)			D 3542
Otsego			D 3602
Putnam			D 3729
Rensselaer			D 3878
Rockland			D 3902
St. Lawrence - except			D 4092
Ogdensburg (city)			D 4012
Saratoga - except			D 4102
Mechanicville (city)			D 4119
Saratoga Springs (city)			D 4122
Schenectady (city)			D 4212
Schoharie			D 4302
Schuyler			D 4402
Seneca			D 4512
Steuben - except			D 4682
Hornell (city)			D 4622
Corning (city)			D 4612
Suffolk			D 4719
Sullivan			D 4812
Tioga			D 4902
Tompkins - except			D 5092
Ithaca (city)			D 5012
Ulster			D 5112
Warren - except			D 5292
Glens Falls (city)			D 5212
Washington			D 5302
Wayne			D 5402
Westchester - except			D 5508
Mount Vernon (city)			D 5515
New Rochelle (city)			D 6585
White Plains (city)			D 5560
Yonkers (city)			D 6578
Wyoming			D 5602
Yates			D 5702
NEW YORK CITY			**D 8009**
TOTALS - These figures should be the total of BOTH SIDES of this form.			

TOTAL TAX - INCLUDE THIS AMOUNT ON LINE 1, PAGE 1, ST-100, ST-101 OR ST-810.

Print or type your name, address and identification number as shown on your preaddressed return, and check the box indicating the return to which this schedule is attached.

SPECIFIC INSTRUCTIONS FOR SCHEDULE D

Box 1 — Taxable Gallons Sold

Enter, by type, the total number of taxable gallons of unleaded (including jet fuel, kerosene compounds and propane), leaded, and premium (including leaded and unleaded premium and aviation gasoline) fuels sold in New York State during the **period** for which this schedule is being filed.

Box 2 — Total Non-Taxable Gallons Sold

Enter the total number of non-taxable gallons of motor fuel of all types as indicated in Box 1 above.

Box 3 — Gross Sales of Motor Fuel

Enter the total dollar amount of motor fuel sales made by the business at the actual selling price (regardless of the price used to compute the sales tax collected) including those exempt from sales taxes. **Do not include the amount of sales tax collected.** Include motor fuel sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State delivered into New York State. Do **not** include motor fuel sales made at business locations outside New York State which are not delivered into New York State.

Box 4 — Taxable Sales of Motor Fuel

Enter the total dollar amount of motor fuel sales subject to New York State and local sales taxes. These sales are computed by multiplying the actual sales price or a regional average retail sales price (whichever price was used to compute the tax reported) by the number of gallons sold. The regional average retail sales prices listed in Publication 790 are the prices on which the sales tax must be computed and **should not be adjusted** for federal, state or New York City motor fuel taxes.

Box 5 — Taxable Self-Use of Motor Fuel

Enter the total dollar amount of motor fuel subject to sales tax as a result of self-use. This amount is the number of gallons used multiplied by either:

a) the regional average retail sales price for the type of fuel used, for the locality in which the fuel was used, **or**

b) the actual purchase price (in the case of a manufacturer/refiner, his normal selling price to others) including the federal (but not the state or New York City) motor fuel tax per gallon. This price can be used only when the motor fuel is taken from the distributor's bulk storage and consumed in his business activities.

Box 6 — Credits Against Tax on Motor Fuel

Enter the total amount of the credits against the sales tax claimed on this schedule. Substantiation for credits claimed must be attached.

1) When a distributor refunds a portion of the selling price of motor fuel previously delivered to a commercial account purchaser, this refund should include a refund of the sales tax collected on that amount; and the distributor may take a credit on the appropriate line for the locality in which the sale was originally reported. The credit against taxable sales is the portion of the selling price refunded and the credit against sales tax is the amount of tax refunded.

2) When a supplier sells motor fuel to a distributor, sales tax included, the distributor should claim a credit on this schedule for the entire amount of sales tax passed through to him by the supplier on the appropriate line for the locality to which the tax was **originally** distributed by the person who collected it, whether or not the distributor has taxable sales to report for that locality. If the distributor has tax to report on that locality line, the amount of the credit should be used to reduce the taxable sales and the sales tax due for the period in that locality. The credit against taxable sales is the regional average retail sales price used by the supplier multiplied by the number of gallons purchased; the credit against sales tax due is the amount of sales tax passed through to the distributor on that purchase.

If there is no sales tax due in the locality to which the tax was originally distributed, show the credits against taxable sales and sales tax due in parentheses as negative credits on that locality line.

Taxable Sales and Purchases for Self-Use — Column (c)

Report as a taxable amount for each applicable locality the total of:

1) sales made to commercial account purchasers where the sales tax was computed on the actual selling price of the motor fuel (number of gallons sold X actual selling price), **PLUS**

2) sales made to all other purchasers where the sales tax was computed on the regional average retail sales price (number of gallons sold X appropriate regional average retail sales price — **not actual selling price**), **PLUS**

3) the amount subject to sales tax because of the distributor's self-use of motor fuel (number of gallons used X either actual purchase price or manufacturer's selling price, whichever is applicable).

Total the amount attributable to each locality and enter that total on the appropriate locality line.

Sales Tax — Column (e)

This is the total of sales tax due (i.e., the sales tax computed or collected, whichever is greater) for each taxing jurisdiction.

Totals

Column (c) — Enter the sum of all amounts reported on both sides in this column on the "Total" line.

Column (e) — Enter the sum of all amounts reported on both sides in this column on the "Total" line. **Include this total in the amount of total sales tax reported on line 1, Page 1 of Form ST-100, ST-101 or ST-810.**

Attach this schedule to your sales and use tax return Form ST-100, ST-101 or ST-810