New York State and Local Sales and Use Tax

SCHEDULE E

Report of Sales Tax on Diesel Motor Fuel Sales and Self-Use

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

Diesel 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 (except as noted). 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 one of your sales and use tax return (ST-100, ST-101, or ST-810).

Exception - Diesel motor fuel sold in bulk to a purchaser who does not furnish a proper certificate or acceptable exemption document (e.g. PR-122 or TP-146.4) should be reported on your sales and use tax return; **not** this schedule. Compute the tax on the actual purchase price at the combined state and local sales tax rate in effect for the locality where the fuel is delivered. Report such sales on the appropriate locality line on page 2 of your sales and use tax return and include in Boxes A & B on page 1.

Form ST-120 Resale Certificate **cannot** be used to purchase diesel motor fuel for resale; Form TP-146.4 Certificate for Sales Tax Exemption on Purchase of Certain Fuels must be used.

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.

Who Must File

This schedule must be completed by persons who, under the Motor Fuel Tax Law, are registered because they either **sell diesel motor fuel at retail (into the ordinary fuel tank of a diesel powered motor vehicle), or purchase diesel motor fuel in bulk for self-use.**

This schedule must be attached to your sales tax return, Form ST-100, ST-101 or ST-810.

All taxable sales of motor fuel (gasoline) made by the distributor, and any use tax due on such fuel used in the operations of the business, must be reported on Form ST-100.7, *Schedule D, Report of Sales Tax on Motor Fuel Sales and Self-Use by Distributors.*

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 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.)

Computation of Tax

These are the methods to be used for computing and reporting the appropriate sales or use tax by a person who does one of the following:

1) **Operates Retail Outlets** — The sales tax is computed and collected on the regional average retail sales price in effect for the region in which the outlet is located at the combined state and local rate for that locality. The sales tax on diesel motor fuel taken from inventory and consumed by the retailer in his business operations may be computed on the actual purchase price (excluding federal and state diesel motor fuel taxes), rather than on the regional average retail sales price for diesel motor fuel, at the rate in effect for the locality in which it is used. The actual purchase price can be used **only** when the diesel motor fuel is taken from inventory and consumed in business activities. Diesel motor fuel taken from inventory for nonbusiness consumption must be taxed on the regional average retail sales price.

2) **Makes Bulk Purchases for Self-Use** — The sales tax on self-use may be computed on the actual purchase price (excluding federal and state diesel motor fuel taxes), rather than on the regional average retail sales price for diesel motor fuel, at the combined state and local rate in effect for the locality where the fuel is placed into the ordinary fuel tank of a motor vehicle or into a container from which the fuel is dispensed into motor vehicles owned or used by him or under his direction and control.

3) **Manufactures/Refines** — The sales tax on self-use may be computed on the price at which he normally sells diesel motor fuel to others (excluding federal and state diesel motor fuel taxes), rather than on the regional average retail sales price for diesel motor fuel, at the combined state and local rate in effect for the locality where the fuel is placed into the ordinary fuel tank of a motor vehicle or into motor vehicles owned or used by him or under his direction and control.

4) **Makes Sales in Bulk to Commercial Account Purchasers** — The sales tax is computed on the actual selling price (excluding federal and state diesel motor fuel taxes) at the combined state and local rate in effect for the locality where the fuel is delivered when the purchaser submits a copy of his valid Commercial Account Certificate.

NOTE —When a customer fails to furnish an exemption document or certificate, the tax is computed on the actual selling price and reported on Page 2 of your sales tax return (see "Special Instructions" above).

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

ST-100.8 (6/84)

Read instructions on FRONT and BACK before making entries below.

New York State and Local Sales and U

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

Name	Identification number
Street address	City State ZIP code

P

These boxes must be completed

(1) Taxable Gallons: Sold	Used	(2) Gross Sales of Diesel Motor Fuel	(3) Taxable Sales of Diesel Motor Fuel	(4) Taxable Self-Use of Diesel Motor Fuel	(5) Credits against Tax on Diesel Motor Fuel	(6) Check
						☐ ☐

TAXING JURISDICTION (a)	% Rate (b)	TAXABLE SALES and PURCHASES for SELF-USE (to nearest dollar) (c)	SALES TAX (dollar and cents) (e)	CODE
NEW YORK STATE ONLY	4			**E 0002**
Albany	7			E 0172
Allegany	7			E 0212
Broome	7			E 0312
Cattaraugus - except	7			E 0492
Olean (city)	7			E 0412
Salamanca (city)	7			E 0422
Cayuga	7			E 0502
Chautauqua	7			E 0602
Chemung - except	7			E 0792
Elmira (city)	7			E 0712
Chenango	6			E 0802
Clinton - except	7			E 0992
Plattsburgh (city)	7			E 0912
Columbia	7			E 1008
Cortland	7			E 1102
Dutchess - except	5¼			E 1309
Poughkeepsie (city)	7¼			E 1339
Erie	7			E 1412
Essex	7			E 1502
Franklin	7			E 1602
Fulton (county)	7			E 1702
Genesee - except	7			E 1892
Batavia (city)	7			E 1822
Greene	7			E 1912
Hamilton	7			E 2002
Jefferson	7			E 2202
Lewis	6			E 2302
Livingston	7			E 2402
Madison - except	6			E 2592
Oneida (city)	7			E 2522
Monroe	7			E 2602
Montgomery - except	7			E 2792
Amsterdam (city)	7			E 2712
Nassau - except	8¼			E 2846
Glen Cove (city)	8¼			E 2813
Niagara	7			E 2902
Oneida - except	7			E 3002
Rome (city)	7			E 3038
Sherrill (city)	7			E 3048
Utica (city)	7			E 3055

ax Return — **SCHEDULE E**

JUNE 1, 1984 — AUGUST 31, 1984

Report of Diesel Motor Fuel Sales and Self-Use

Use this schedule for sales and self-use of DIESEL MOTOR FUEL only

E

E TWO

ox indicating the return to which this schedule is attached:
terly, ST-100 (185) ☐ Annual, ST-101 (A85)
thly, ST-810 (0385)

- 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)	% Rate (b)	TAXABLE SALES and PURCHASES for SELF-USE (to nearest dollar) (c)	SALES TAX (dollar and cents) (e)	CODE
Onondaga	7			E 3102
Ontario - except	7			E 3272
Canandaigua (city)	7			E 3232
Geneva (city)	7			E 3242
Orange	6¼			E 3305
Orleans	7			E 3472
Fulton (city)	7			E 3532
Oswego (city)	7			E 3542
Otsego	6			E 3602
Putnam	6¾			E 3729
Rensselaer	7			E 3878
Rockland	6¼			E 3902
St. Lawrence - except	7			E 4092
Ogdensburg (city)	7			E 4012
Saratoga - except	7			E 4102
Mechanicville (city)	7			E 4119
Saratoga Springs (city)	7			E 4122
Schenectady (city)	6½			E 4212
Schoharie	6			E 4302
Schuyler	7			E 4402
Seneca	7			E 4512
Steuben - except	7			E 4682
Hornell (city)	7			E 4622
Corning (city)	7			E 4612
Suffolk	7¼			E 4719
Sullivan	7			E 4812
Tioga	6			E 4902
Tompkins - except	7			E 5092
Ithaca (city)	7			E 5012
Ulster	7			E 5112
Warren - except	7			E 5292
Glens Falls (city)	7			E 5212
Washington	7			E 5302
Wayne	7			E 5402
Westchester - except	5¾			E 5508
Mount Vernon (city)	7¼			E 5515
New Rochelle (city)	7¼			E 6585
White Plains (city)	7¼			E 5560
Yonkers (city)	8¼			E 6578
Wyoming	7			E 5602
Yates	7			E 5702
NEW YORK CITY	8¼			**E 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.

Specific Instructions for Schedule E

Box 1 – Taxable Gallons

Enter the total number of taxable gallons of diesel motor fuel sold or used in New York State during the quarter for which this schedule is being filed.

NOTE - DO NOT include the number of gallons of diesel motor fuel which were sold in bulk and reported on your sales and use tax return (because the customer did **not** furnish an exemption document or certificate).

Box 2 – Gross Sales of Diesel Motor Fuel

Enter the total dollar amount of the diesel 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 but **excluding** those which are to be reported on the back of your sales and use tax return. **Do not include the amount of sales tax collected.** Include diesel 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 diesel motor fuel sales made at business locations outside New York State which are not delivered into New York State.

Box 3 – Taxable Sale of Diesel Motor Fuel

Enter the total dollar amount of the diesel motor fuel sales subject to New York State and local sales taxes.

These sales are computed by multiplying the number of gallons sold at retail by either the regional average retail sales price used to determine the sales tax collected from customers or the actual selling price if the customer purchased diesel motor fuel in bulk and submitted a copy of his valid Commercial Account Certificate.

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 or state diesel motor fuel taxes.

Box 4 – Taxable Self-Use of Diesel Motor Fuel

Enter the total dollar amount of the diesel 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 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) excluding federal and state diesel motor fuel taxes per gallon. This price can be used **only** when the diesel motor fuel is taken from the distributor's bulk storage and consumed in his business activities.

Box 5 – Credits Against Tax on Diesel Motor Fuel

Enter the total dollar amount of the tax credits against the sales tax claimed on this schedule. (See below for additional information on credits.)

Box 6 – Return Indicator

Check the box indicating the return to which this schedule is attached.

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

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

1) taxable sales (see Box 3 - "Taxable Sales" for computation instructions), PLUS,

2) the amount subject to sales tax because of self-use of diesel motor fuel (see Box 4 - "Taxable Self-Use" for computation instructions), MINUS,

3) any adjustments for credits claimed, (see "Credits" below).

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 on sales (i.e., the sales tax computed or collected, whichever is greater) and any sales tax due on self-use of diesel motor fuel 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.**

Credits

Credits that can be identified by locality should be reported on the appropriate locality line by reducing the amount of taxable sales and sales tax due for that locality. If there is no tax due for the locality in which the credit is claimed, show the credits against taxable sales and sales tax due in parentheses as negative entries on that locality line.

Credits must be substantiated by attaching a statement explaining the basis for the credit claimed and any other supporting documentation.

Attach this schedule to your sales and use tax return

Form ST-100, ST-101 or ST-810