New York State and Local Sales and Use Tax

# SCHEDULE E

E

## Report of Sales and Use Tax on Diesel Motor Fuel

### Special Instructions For Form ST-100, ST-101 and ST-810

Diesel motor fuel sales or self-use should NOT be included in the amounts reported in boxes A, B, C, and D on page 1 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 motor fuel and diesel motor 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 vendors who sell diesel motor fuel to the ultimate consumer, either in bulk or into the ordinary fuel tank of the purchaser's vehicle, or who must report tax on the self-use of diesel motor fuel.

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

### DO NOT USE THIS SCHEDULE TO REPORT:

- taxable sales or use of motor fuel (gasoline). These must be reported on Form ST-100.9, Schedule R, *Report of Sales and Use Tax on Motor Fuel.*
- other taxable sales or use of tangible personal property or services. These 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 instructions, Form ST-100-I, for information relating to ST-100, Form ST-101-I, if you file ST-101, or Form ST-810-I if you file ST-810.)

### REPORTING TAX ON DIESEL MOTOR FUEL

When completing Schedule E, the vendor must report retail sales and/or self-use of diesel motor fuel on the line for the taxing jurisdiction (locality) in which the diesel motor fuel is delivered to the customer or in which self-use occurs.

### COMPUTATION OF TAX

**Retail Sales:**

The sales tax on diesel motor fuel is computed by multiplying the actual retail selling price (excluding the 15 cents per gallon federal and the 10 cents per gallon state diesel motor fuel taxes) by the combined state and local tax rate in effect where the sale takes place. If the vendor makes sales at his own location, the tax is computed at the rate applicable in that locality. If the vendor delivers the diesel motor fuel to the purchaser's location, the tax is computed at the rate applicable in that locality.

**Use Tax:**

The tax due on diesel motor fuel which is used by the purchaser is computed by multiplying the actual purchase price (excluding federal and state diesel motor fuel taxes) by the combined state and local sales tax rate in effect where the fuel is used.

A manufacturer or refiner must compute tax on fuel that he uses based on the price at which he normally sells diesel motor fuel to others (excluding federal and state diesel motor fuel taxes) and at the combined state and local sales tax rate in effect for the locality where the fuel is used.

Vendors who collect **only** local tax from their customers (exemption certificate received), should report this tax on the blank lines on page two. Complete columns (a), (b), (d) and (e).

### SPECIFIC INSTRUCTIONS FOR SCHEDULE E

**Important**—Use this schedule to report sales and use of diesel motor fuel **only.**

Print or type your name, address and identification number as shown on your preaddressed sales and use tax return.

**Box 1—Taxable Gallons**

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

**Box 2—Nontaxable Gallons Sold**

Enter the total number of nontaxable gallons of diesel motor fuel sold.

*(continued on page 3)*

ST-100.8 (3/87)

**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 preaddressed return.

| Name | Identification number |
|---|---|
| | |

| Street address | City | State | ZIP code |
|---|---|---|---|
| | | | |

P

| These boxes must be completed → | (1) Taxable Gallons sold | (1) Taxable Gallons used | (2) Nontaxable Gallons Sold | (3) Gross Sales of Diesel Motor Fuel | (4) Taxable Sales of Diesel Motor Fuel | (5) Taxable Self-Use Diesel Motor Fuel | (6) Credits Against on Diesel Moto |
|---|---|---|---|---|---|---|---|
| | gal. | gal. | gal. | $ | $ | $ | $ |

| TAXING JURISDICTION (a) | % Rate (b) | TAXABLE SALES OF DIESEL MOTOR FUEL (to nearest dollar) (c) | TAXABLE SELF-USE OF DIESEL MOTOR FUEL (to nearest dollar) (d) | SALES AND USE TAXES b x (c + d) (dollar and cents) (e) | CODE |
|---|---|---|---|---|---|
| **NEW YORK STATE ONLY** | 4 | | | | **E 0002** |
| Albany | 7 | | | | E 0172 |
| Allegany | 8 | | | | E 0215 |
| Broome | 7 | | | | E 0312 |
| Cattaraugus - except | 8 | | | | E 0499 |
| Olean (city) | 8 | | | | E 0419 |
| Salamanca (city) | 8 | | | | E 0429 |
| 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 | 8 | | | | E 1415 |
| 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 | 7 | | | | E 2303 |
| Livingston | 7 | | | | E 2402 |
| Madison - except | 7 | | | | E 2582 |
| Oneida (city) | 7 | | | | E 2526 |
| Monroe | 7 | | | | E 2602 |
| Montgomery - except | 7 | | | | E 2792 |
| Amsterdam (city) | 7 | | | | E 2712 |
| Nassau - except | 8 | | | | E 2848 |
| Glen Cove (city) | 8 | | | | E 2824 |
| Niagara | 7 | | | | E 2902 |
| Oneida - except | 7 | | | | E 3002 |
| Rome (city | 7 | | | | E 3038 |
| Sherrill (city) | 7 | | | | E 3048 |
| Utica (city) | 7 | | | | E 3055 |
| Onondaga | 7 | | | | E 3102 |
| Ontario - except | 7 | | | | E 3272 |
| Canandaigua (city) | 7 | | | | E 3232 |
| Geneva (city) | 7 | | | | E 3242 |

ax Return -- **SCHEDULE E**

**MARCH 1, 1987 — MAY 31, 1987**

# Report of Sales and Use Tax on Diesel Motor Fuel

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

**E**

**E TWO**

(7) Check the box indicating the return to which this schedule is attached:
☐ ST-100 (487) ☐ ST-101 (A87) ☐ ST-810 (1287)

- 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 OF DIESEL MOTOR FUEL (to nearest dollar) (c) | TAXABLE SELF-USE OF DIESEL MOTOR FUEL (to nearest dollar) (d) | SALES AND USE TAXES b x (c + d) (dollar and cents) (e) | CODE |
|---|---|---|---|---|---|
| Orange - except | 6¼ | | | | E 3305 |
| Newburgh (city) | 7¼ | | | | E3326 |
| 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 | 7 | | | | E 4103 |
| 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 | 7½ | | | | E 4709 |
| Sullivan | 7 | | | | E 4812 |
| Tioga | 7 | | | | E 4905 |
| 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) | 8¼ | | | | E 5513 |
| 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** |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| **TOTALS (these amounts should be the total of BOTH the LEFT and RIGHT SIDES of this page).** | | | | | |

**Transfer this amount to Box 4 above.** **Transfer this amount to Box 5 above.** **TOTAL TAX - INCLUDE THIS AMOUNT ON LINE 1, PAGE 1, ST-100, ST-101 OR ST-810.**

**Box 3—Gross Sales of Diesel Motor Fuel**

Enter the total dollar amount of gross sales of diesel motor fuel made by the business (including those exempt from sales tax). To compute gross sales, you must:

a. subtract the **sales** tax per gallon from the pump (selling) price, and
b. multiply that amount by the number of gallons sold at that price, and
c. add the amounts determined in Step (b) for all selling prices.

**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 for delivery into New York State.

**Do not** include diesel motor fuel sales made at business locations outside New York State when the fuel will not be delivered into New York State.

**Box 4—Taxable Sales of Diesel Motor Fuel**

Enter the amount from the "Totals" line for Column (c).

**Box 5—Taxable Self-Use of Diesel Motor Fuel**

Enter the amount from the "Totals" line for Column (d).

**Box 6—Credits Against Tax on Diesel Motor Fuel**

Enter the total dollar amount of credits against sales tax which have been identified by locality and taken in Column (e).

See instructions below regarding "Credits".

**Box 7—Return Indicator**

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

**Column (c)—Taxable Sales of Diesel Motor Fuel**

Report the dollar amount of sales of diesel motor fuel subject to New York State and local sales taxes. To compute this amount, you must:

a. subtract the sales tax per gallon from the pump (selling) price, and
b. subtract the 10¢ per gallon New York State diesel fuel tax and the 15¢ per gallon Federal tax, and
c. multiply this amount by the number of taxable gallons sold.

This calculation must be done for each locality and for each pump (selling) price.

Enter on the "Totals" line the sum of all amounts reported in this column on both the left and right sides of the page. (Also enter this amount in Box 4 at the top of the page.)

**Column (d)—Taxable Self-Use of Diesel Motor Fuel**

Enter the dollar amount of diesel motor fuel subject to tax as a result of self-use. To compute the taxable amount, you must multiply the number of gallons used by your purchase price (excluding any federal and New York State diesel fuel taxes). In the case of a manufacturer or refiner of diesel motor fuel, the tax must be computed on your normal selling price to others, excluding the federal and New York State diesel motor fuel taxes.

Enter on the "Totals" line the sum of all amounts reported in this column on both the left and right sides of the page. (Also enter this amount in Box 5 at the top of the page.)

**Column (e)—Sales and Use Taxes**

The amount of tax to be reported is either:

1. the tax computed by multiplying the amount in column (c) plus the amount in column (d) by the combined state and local rate in column (b), or
2. the amount actually collected, whichever is greater.

Enter on the "Totals" line the sum of all amounts reported in this column on both the left and right sides of the page. 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 in Column (c) and sales and use taxes in Column (e) for that locality. If there is no tax due for the locality in which the credit is claimed, show the credit against taxable sales and sales tax due in parentheses as negative entries on that locality line. (Also enter this amount in Box 6 at the top of the page.)

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

**Credits Not Identified By Locality**

Credits which cannot be identified by locality should be reported on Page 1 of your sales and use tax return (Form ST-100, ST-101 or ST-810). See instructions for your return for specific information on claiming these credits.

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