ST-100.10 (12/89) New York State and Local Sales and Use Tax Return

Schedule FR

FR

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

- This form must be used to report all sales and self-use of motor fuel and diesel motor fuel, except as noted in these instructions.
- The tax collected on sales of motor fuel and diesel motor fuel, and any use tax due on self-use of these fuels must be reported on Page 2 of this Schedule, except as otherwise noted in these instructions.
- All other gross and taxable sales, purchases subject to use tax and credits identified with a specific locality must be included in boxes A, B, C and D on Page 1 of your regular sales and use tax return.
- The credits for prepaid sales tax on motor fuel and diesel motor fuel sold **must not** be entered in Box D or on lines 2a or 2b of your sales tax return (Form ST-100, ST-101 or ST-810). This credit must be reported on Page 2 of this return.

Special Notice - Retailers of Heating Oil Only • Do Not Use This Form •

Your sales and self-use of heating oil must not be reported on this form. See the instructions for Schedule B and Forms ST-100, ST-101 or ST-810.

Who Must File:

Vendors selling motor fuel or diesel motor fuel at retail or reporting tax on the use of these fuels must use this schedule to report sales tax on their taxable sales and purchases for self-use of leaded, unleaded and premium motor fuel and diesel motor fuel during the period covered by the return. This schedule must be attached to the vendor's sales and use tax return, Form ST-100, ST-101 or ST-810.

Do Not Use This Schedule To Report:

- sales of tangible personal property or services, or other purchases subject to use tax. These transactions 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 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 Motor Fuel and Diesel Motor Fuel

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

Computation of Tax

1) If the vendor is making sales of motor fuel or diesel motor fuel at his location, the taxable sale is to be reported on the line for the taxing jurisdiction in which his outlet is situated, and the tax is computed on the actual selling price at the rate applicable in that locality.

2) If the motor fuel or diesel motor fuel is delivered to the retail purchaser's location by the vendor or by common carrier, the tax is computed on the actual selling price, at the rate in effect at the purchaser's location and 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.

Specific Instructions For Schedule FR

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

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

Box 1 — Taxable Gallons Sold — Motor Fuel

Enter the number of taxable gallons of leaded, unleaded and premium fuels sold in New York State during the period for which this schedule is being filed. Unleaded fuel includes propane, and premium fuel includes leaded and unleaded premium and aviation gasoline.

Box 2 — Taxable Gallons Sold — Diesel Motor Fuel

Enter the total number of taxable gallons of diesel motor fuel sold during the reporting period.

Box 3 — Total Nontaxable Gallons Sold — Motor Fuel and Diesel Motor Fuel

Enter the total number of nontaxable gallons of motor fuel and diesel motor fuel sold. Include all types of fuel (leaded, unleaded, premium and diesel motor fuel).

Box 4 — Gross Sales of Motor Fuel and Diesel Motor Fuel

Enter the total dollar amount of sales for all types of motor fuel and for 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.

b. multiply that amount by the number of gallons sold at that price, and

c. add the amounts determined in Step b for all pump (selling) prices.

Do not include the amount of sales tax collected. Include motor fuel and diesel motor fuel sales made within New York State (even if for delivery outside New York State) and sales made at

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

FR

Use this schedule for sales and self-use of motor fuel and diesel motor fuel only

Page Two

(6) Taxable Sales and Self-Use of Diesel Motor Fuel	(7) Credits Against Tax on Motor Fuel and Diesel Motor Fuel	(8) Check the box indicating the return to which this schedule is attached:
$	$	☐ ST-100 (390) ☐ ST-101 (A90) ☐ ST-810 (0990)

- Credit for the prepaid sales tax should be reported on line B at the bottom of this page.
- 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)	Motor Fuel Taxable Sales and Self-Use (to nearest dollar) (c)	Diesel Motor Fuel Taxable Sales and Self-Use (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
Orleans	7				R3472
Fulton (city)	7				R3532
Oswego (city)	7				R3542
Otsego	6				R3602
Putnam	7¼				R3714
Rensselaer	7				R3878
Rockland	6¼				R3902
St. Lawrence - except	7				R4092
Ogdensburg (city)	7				R4012
Saratoga	7				R4103
Schenectady	7				R4234
Schoharie	6				R4302
Schuyler	7				R4402
Seneca	7				R4512
Steuben - except	7				R4682
Hornell (city)	7				R4622
Corning (city)	7				R4612
Suffolk	7½				R4709
Sullivan	7				R4812
Tioga	7				R4905
Tompkins - except	7				R5092
Ithaca (city)	7				R5012
Ulster	7				R5112
Warren - except	7				R5292
Glens Falls (city)	7				R5212
Washington	7				R5302
Wayne	7				R5402
Westchester - except	5¾				R5508
Mount Vernon (city)	8¼				R5513
New Rochelle (city)	7¼				R6585
White Plains (city)	7¼				R5560
Yonkers (city)	8¼				R6578
Wyoming	7				R5602
Yates	7				R5702
New York City	8¼				**R8009**
A Totals (these figures should be the total of both the left and right sides of this page.)					

Transfer this amount to Box 5 above ▲ Transfer this amount to Box 6 above ▲

	Motor Fuel		Diesel Motor Fuel		Total
B Credit for Prepaid Sales Tax *(see instructions)*	( )	+	( )	=	( )
C Less refunds received or requested *(see instructions)*		+		=	
D Net Credit *(subtract line C from line B)*	( )	+	( )	=	( )
E Adjusted Tax *(subtract line D, column e from line A, column e)*					
	T4444		X8888		

▲ Include this amount on Line 1, Page 1, ST-100, ST-101 or ST-810.

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Read instructions on **front** and **back** before making entries below.

Print name, address and identification number as shown on your preaddressed return.

Name	Identification number

Street address	City	State	ZIP code

These boxes must be completed →

(1) Taxable Gallons Sold - Motor Fuel			(2) Taxable Gallons Sold Diesel Motor Fuel	(3) Total Nontaxable Gallons Sold Motor Fuel & Diesel Motor Fuel	(4) Gross Sales of Motor Fuel and Diesel Motor Fuel	(5) Taxable Sales and Self-Use of Motor Fuel
leaded	unleaded	premium				
gal.	gal.	gal.	gal.	gal.	$	$

Taxing Jurisdiction (a)	% Rate (b)	Motor Fuel Taxable Sales and Self-Use (to nearest dollar) (c)	Diesel Motor Fuel Taxable Sales and Self-Use (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
New York State Only	4				R0002
Albany	7				R0172
Allegany	8				R0215
Broome	7				R0312
Cattaraugus - except	8				R0499
Olean (city)	8				R0419
Salamanca (city)	8				R0429
Cayuga	7				R0502
Chautauqua	7				R0602
Chemung - except	7				R0792
Elmira (city)	7				R0712
Chenango	6				R0802
Clinton - except	7				R0992
Plattsburgh (city)	7				R0912
Columbia	7				R1008
Cortland	7				R1102
Dutchess - except	5¼				R1309
Poughkeepsie (city)	7¼				R1339
Erie	8				R1415
Essex	7				R1502
Franklin	7				R1602
Fulton (county) - except	7				R1706
Gloversville (city)	7				R1715
Johnstown (city)	7				R1724
Genesee - except	7				R1892
Batavia (city)	7				R1822
Greene	7				R1912
Hamilton	7				R2002
Herkimer	7				R2100
Jefferson	7				R2202
Lewis	7				R2303
Livingston	7				R2402
Madison - except	7				R2582
Oneida (city)	7				R2526
Monroe	7				R2602
Montgomery - except	7				R2792
Amsterdam (city)	7				R2712
Nassau	8				R2803
Niagara	7				R2902
Oneida - except	7				R3002
Rome (city)	7				R3038
Sherrill (city)	7				R3048
Utica (city)	7				R3055
Onondaga	7				R3102
Ontario - except	7				R3272
Canandaigua (city)	7				R3232
Geneva (city)	7				R3242
Orange	6¼				R3324

Do Not Tear This Page Apart.

Both Sides Of This Page Must Be Filed.

business locations outside New York State for delivery into New York State. Do not include fuel sales made at business locations outside New York State for fuel delivered outside New York State.

Box 5 — Taxable Sales and Self-Use of Motor Fuel

Enter the amount from line A for Column (c).

Box 6 — Taxable Sales and Self-Use of Diesel Motor Fuel

Enter the amount from line A for Column (d).

Box 7 — Credits against Tax on Motor Fuel and Diesel Motor Fuel

Enter the total amount of the credits, **excluding the credit for prepaid sales tax on motor fuel and diesel motor fuel,** which can be identified by locality. Substantiation for the credits reported in this box must be attached.

Box 8 — Return Indicator

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

Column (c) — Motor Fuel Taxable Sales and Self-Use

Report in this column the total sales of motor fuel subject to New York State and local sales taxes and motor fuel subject to tax as a result of self-use.

To compute your taxable sales of motor fuel you must:

a. subtract the sales tax per gallon from the pump (selling) price,
b. subtract the 8 cents per gallon state gasoline tax (New York City vendors also subtract the 1 cent per gallon New York City leaded gasoline 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 of the motor fuel.

To compute taxable self-use of motor fuel:

Multiply the number of gallons used by your purchase price **including** the federal (but not the state or New York City) motor fuel tax per gallon. In the case of a manufacturer or a refiner of motor fuel the tax must be computed on your normal selling price to others, including the federal motor fuel tax.

Column (d) — Diesel Motor Fuel Taxable Sales and Self-Use

Report in this column the total sales of diesel motor fuel subject to New York State and local sales taxes and diesel motor fuel subject to tax as a result of self-use.

To compute your taxable sales of diesel motor fuel, you must:

a. subtract the sales tax per gallon from the pump (selling) price, and
b. subtract the 10 cents per gallon New York State diesel fuel 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.

To compute taxable self-use of diesel motor fuel:

Multiply the number of gallons used by your purchase price (excluding any New York State diesel fuel tax). 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 **only** the New York State diesel motor fuel tax.

Entries in columns (c) and (d) must include the total dollar value of both taxable sales and self-use of motor fuel and diesel motor fuel for the period covered by this return.

Column (e) — Sales and Use Taxes

The amount of tax to be reported is the greater of the following:

1. the tax computed by multiplying the total of column (c) and column (d) by the combined state and local rate indicated in column (b), or
2. the amount actually collected.

Enter on the "Totals" line the sum of the amounts reported in this column on both the left and right sides of the page.

Line A — Totals

Enter for each column the sum of all amounts reported on both the left and right sides of this page. Transfer the total for Column (c) to Box 5 at the top of the schedule, and transfer the total for Column (d) to Box 6.

Line B — Credit for Prepaid Sales Tax

Enter in the appropriate box the total amount of prepaid sales tax either paid by you or included in the price you paid to your supplier for motor fuel and diesel motor fuel **sold or used during the period.** (This includes all motor fuel and diesel motor fuel sold by you whether or not subject to sales tax* and all motor fuel and diesel motor fuel reported as used during the period.) **Do not include** this amount of credit in Box D or on line 2a of your sales and use tax return.

Since new regional average retail sales prices went into effect June 1, 1989, you may have to compute your credit or credits for prepaid sales tax based on the regional average retail sales prices in effect both prior to and after June 1, 1989, depending on the applicable prepayment stated in the certifications your suppliers gave you.

* *Exception: Registered motor fuel distributors making sales in bulk (i.e., sales through a marketing location other than a retail service station) should report the credit for prepaid sales tax on motor fuel sold to exempt purchasers or delivered out of state to their customers on Form FT-945, Part II, Line 10a and not on this schedule. Registered distributors of diesel motor fuel making these sales should report the credit for prepaid tax on diesel motor fuel on Form FT-1045, line 4a.*

You must keep records to substantiate the payment of prepaid sales tax to your suppliers for at least three years after filing this return and make these records available upon request by the Commissioner of Taxation and Finance.

Note: *Any credits reportable on this schedule,* ***other than the credit for prepaid sales tax,*** *which can be identified by locality should be taken on the appropriate line(s) on this schedule. The total of the credit taken in this manner must also be entered in Box 7 at the top of the schedule.*

Line C — Refunds Received or Requested

Enter the total amount of any refunds requested for the prepaid sales tax reported on line B above. You must include on this line all refunds **requested**, whether or not these amounts have been received.

Line D — Net Credit

Subtract line C from line B and enter the difference.

Line E — Adjusted Tax

Subtract line D total from line A Col. (e) and enter the difference.

Include the "adjusted tax" in the amount reported on line 1 of your sales and use tax return, Form ST-100, ST-101 or ST-810. If the amount on line E is a minus figure (negative entry), it should be subtracted from the amount required to be reported on line 1 of Form ST-100, ST-101 or ST-810.

Note: Entries on lines B, C, D and E must be added **across** to complete the **total** column.