New York State Department of Taxation and Finance

Annual Schedule FR

File as an attachment to Form ST-101

FR
Include with Form ST-101

A02

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

For tax period:
March 1, 2001, through February 28, 2002
Due date:
Wednesday, March 20, 2002

Sales tax identification number	Legal name *(Print ID# and name as shown on Form ST-101 or Certificate of Authority)*

Who must file

Vendors selling motor fuel or diesel fuel at retail **or** reporting tax on the self-use of these fuels must file Form ST-101.10, *Annual Schedule FR*, to report tax on their taxable sales and purchases of motor fuel or diesel motor fuel during the period covered by the return.

Special notice: Retailers of heating oil only

Do not report your sales and self-use of heating oil on this form. See Form ST-101-I, *Instructions for Form ST-101* and Form ST-101.3, *Annual Schedule B*, for information on how to report heating oil transactions.

Identification number and name

Print the sales tax identification number and legal name as shown on Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* or your business's *Certificate of Authority* for sales and use tax.

PART 1   Summary of gallons sold

Taxable gallons sold — Motor fuel

Enter the number of taxable gallons of all types of **motor fuels** sold in New York State during the annual period for which this schedule is being filed. Separate your gallons sold into three categories: Regular, mid-grade, and premium. Include **propane** in the *Regular* category, and **aviation gasoline** in the *Premium* category.

Taxable gallons sold — Diesel motor fuel

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

Nontaxable gallons sold

Enter the combined total of nontaxable gallons of motor fuel (combining regular, mid-grade, and premium) and diesel motor fuel sold during the annual reporting period.

PART 2   Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel

Enter the total dollar amount of sales made for all types of motor fuel and for diesel motor fuel (including those **exempt** from sales tax).

To compute gross sales:
- Subtract the sales tax per gallon from the pump (selling) price (see Publication 870, *Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Whole Percentage Rates)*, and Publication 871, *Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Fractional Percentage Rates)*, for detailed instructions);
- Multiply that amount by the number of gallons sold at that price; and
- Add the amounts determined in the preceding step for all pump (selling) prices.

Do not include the amount of sales tax collected.

Include motor fuel and diesel motor fuel sales made in 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 sales made at business locations outside New York State for delivery outside New York State.

Total credits against tax on motor fuel and diesel motor fuel

Enter the total amount of the credits that you can identify by jurisdiction and that will be claimed in Part 3 as a subtraction from sales. You must attach substantiation for the credits reported in this box. Do not include the credit for prepaid sales tax on motor fuel and diesel motor fuel, which is claimed in Part 4.

PART 3   Calculate sales tax by jurisdiction

Credits

Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

Reporting sales and self-use of motor fuel and diesel motor fuel in Column C and Column D

Entries in Column C and Column D must include the total dollar value of both taxable retail sales and self-use of motor fuel and diesel motor fuel for the period covered by this return. Report your taxable sales and self-use on the line for the taxing jurisdiction in which the fuel is delivered to the customer or in which you use it.

- If you make sales of motor fuel or diesel fuel at your place of business, you must report the taxable sales on the line for the taxing jurisdiction in which your business is located, and compute the tax on the actual selling price at the rate applicable in that jurisdiction.

- If you deliver motor fuel or diesel motor fuel to the retail customer's place of business, either directly or by common carrier, you must compute the tax on the actual selling price, at the rate in the jurisdiction where the customer is located. Report the sale on the line for that jurisdiction.

Column C — Motor fuel taxable sales and self-use

Report your total sales of motor fuel subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use.

To compute your **taxable sales** of motor fuel:
- Subtract the sales tax per gallon from the pump (selling) price (see Publication 870 and Publication 871);
- Subtract the eight cents-per-gallon state gasoline tax; and
- Multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump (selling) price of the motor fuel.

To compute **taxable self-use** of motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding the New York State motor fuel tax per gallon).

PART 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Nontaxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
● gal.	● gal.	● gal.	● gal.	● gal.	● gal.

PART 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales   ➡ $ ●   .00

Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information.   ➡ $

PART 3 — Calculate sales tax by jurisdiction

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	Column D Diesel motor fuel taxable sales and self-use	Column E Tax rate	Column F Sales and use tax (C + D) x E
New York State Only	NE R0002	.00	.00	4%	
Albany County	AL R0179	.00	.00	8%	
Allegany County	AL R0215	.00	.00	8%	
Broome County	BR R0313	.00	.00	8%	
Cattaraugus County (outside the following)	CA R0499	.00	.00	8%	
Olean (city)	OL R0419	.00	.00	8%	
Salamanca (city)	SA R0429	.00	.00	8%	
Cayuga County (outside the following)	CA R0503	.00	.00	8%	
Auburn (city)	AU R0552	.00	.00	8%	
Chautauqua County	CH R0602	.00	.00	7%	
Chemung County	CH R0793	.00	.00	7%	
Chenango County (outside the following)	CH R0805	.00	.00	7%	
Norwich (city)	NO R0844	.00	.00	7%	
Clinton County	CL R0993	.00	.00	7%	
Columbia County	CO R1003	.00	.00	8%	
Cortland County	CO R1122	.00	.00	8%	
Delaware County	DE R1202	.00	.00	6%	
Dutchess County	DU R1303	.00	.00	7¼%	
Erie County	ER R1415	.00	.00	8%	
Essex County	ES R1502	.00	.00	7%	
Franklin County	FR R1602	.00	.00	7%	
Fulton County (outside the following)	FU R1706	.00	.00	7%	
Gloversville (city)	GL R1715	.00	.00	7%	
Johnstown (city)	JO R1724	.00	.00	7%	
Genesee County	GE R1895	.00	.00	8%	
Greene County	GR R1903	.00	.00	8%	
Hamilton County	HA R2002	.00	.00	7%	
Herkimer County	HE R2104	.00	.00	8%	
Jefferson County	JE R2202	.00	.00	7%	
Lewis County	LE R2303	.00	.00	7%	
Livingston County	LI R2402	.00	.00	7%	
Madison County (outside the following)	MA R2582	.00	.00	7%	
Oneida (city)	ON R2526	.00	.00	7%	
Monroe County	MO R2605	.00	.00	8%	
Montgomery County	MO R2793	.00	.00	7%	
Nassau County	NA R2804	.00	.00	8½%	
Niagara County	NI R2902	.00	.00	7%	
Oneida County (outside the following)	ON R3003	.00	.00	8%	
Rome (city)	RO R3029	.00	.00	8%	
Sherrill (city)	SH R3045	.00	.00	8%	
Utica (city)	UT R3056	.00	.00	8%	
Onondaga County	ON R3102	.00	.00	7%	
Ontario County (outside the following)	ON R3272	.00	.00	7%	
Canandaigua (city)	CA R3232	.00	.00	7%	
Geneva (city)	GE R3242	.00	.00	7%	
Orange County	OR R3303	.00	.00	7¼%	
Orleans County	OR R3473	.00	.00	8%	

(columns continued on next page)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+ Column D Diesel motor fuel taxable sales and self-use	× Column E Tax rate	= Column F Sales and use tax (C + D) x E
Oswego County (outside the following)	OS R3598	.00	.00	7%	
Fulton (city)	FU R3532	.00	.00	7%	
Oswego (city)	OS R3542	.00	.00	7%	
Otsego County	OT R3603	.00	.00	7%	
Putnam County	PU R3714	.00	.00	7¼%	
Rensselaer County	RE R3875	.00	.00	8%	
Rockland County	RO R3904	.00	.00	7¼%	
St. Lawrence County	ST R4086	.00	.00	7%	
Saratoga County	SA R4103	.00	.00	7%	
Schenectady County	SC R4233	.00	.00	7½%	
Schoharie County	SC R4303	.00	.00	7%	
Schuyler County	SC R4403	.00	.00	8%	
Seneca County	SE R4512	.00	.00	7%	
Steuben County (outside the following)	ST R4688	.00	.00	8%	
Hornell (city)	HO R4630	.00	.00	8%	
Corning (city)	CO R4616	.00	.00	8%	
Suffolk County (3/1/01 - 5/31/01)	SU R4760	.00	.00	8¼%	
Suffolk County (6/1/01 - 2/28/02)	SU R4766	.00	.00	8½%	
Sullivan County	SU R4812	.00	.00	7%	
Tioga County	TI R4903	.00	.00	7½%	
Tompkins County (outside the following)	TO R5096	.00	.00	8%	
Ithaca (city)	IT R5013	.00	.00	8%	
Ulster County	UL R5113	.00	.00	7¾%	
Warren County (outside the following)	WA R5292	.00	.00	7%	
Glens Falls (city)	GL R5212	.00	.00	7%	
Washington County	WA R5302	.00	.00	7%	
Wayne County	WA R5402	.00	.00	7%	
Westchester County (outside the following)	WE R5503	.00	.00	6¾%	
Mount Vernon (city)	MO R5513	.00	.00	8¼%	
New Rochelle (city)	NE R6855	.00	.00	8¼%	
White Plains (city)	WH R5555	.00	.00	7¾%	
Yonkers (city)	YO R6578	.00	.00	8¼%	
Wyoming County	WY R5605	.00	.00	8%	
Yates County	YA R5702	.00	.00	7%	
New York City	NE R8009	.00	.00	8¼%	

Column totals for both pages: 1 .00 4 .00 8

Subtract self-use: 2 .00 5 .00

Motor fuel and diesel motor fuel taxable sales: 3 .00 6 .00
(Box 1 minus box 2 = box 3; box 4 minus box 5 = box 6)

Box 3 + box 6

Vendor collection credit allowance 7 .00

Enter this total on Form ST-101, page 4, Step 7B.

ST-101
FR
Insert Annual Schedule FR inside Form ST-101

PART 4 — Calculate tax adjustments | Motor fuel *CR T4444* | Diesel motor fuel *CR X8888*

Credit for prepaid sales tax 9 ( ) 12 ( )

Refunds received or requested 10 13

Net credit Box 9 minus box 10 = box 11; Box 12 minus box 13 = box 14 — 11 ( ) + 14 ( ) = 15 ( ) **Box 11 + box 14**

Adjusted tax: 16 (Box 8 minus box 15)

Enter this total on Form ST-101, page 2, Column F, in box 2.

Refer to instructions if you have questions or need help. *Please be sure to keep a completed copy for your records.*

Column D — Diesel motor fuel taxable sales and self-use

Report your total sales of **diesel motor fuel** subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use.

To compute your **taxable sales** of diesel motor fuel:

- Subtract the sales tax per gallon from the pump (selling) price (see Publication 870 and Publication 871);
- Subtract the eight cents-per-gallon New York State diesel motor fuel tax; and
- Multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump (selling) price of the diesel motor fuel.

To compute **taxable self-use** of diesel motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding any New York State diesel motor fuel tax).

Column F — Sales and use tax

The amount of tax to report for each jurisdiction is the **greater** of the following: The tax computed by multiplying the total of Column C and Column D by the tax rate entered in Column E; or the amount actually collected. Enter the greater amount in Column F.

Column totals for both pages (Boxes 1, 4, and 8)

Add the amounts reported in Columns C, D, and F. Enter the total of Column C in box 1, the total of Column D in box 4, and the total of Column F in box 8.

Subtract self-use (Boxes 2 and 5)

In box 2, enter the amount of self-use that was included in the amounts reported in Column C. In box 5, enter the amount of self-use that was included in the amounts reported in Column D. These amounts are not eligible for the vendor collection credit and will be subtracted from boxes 1 and 4 to determine your eligible sales.

Motor fuel and diesel motor fuel taxable sales
(Boxes 3 and 6)

Subtract the amount in box 2 from the amount in box 1 and enter the result in box 3. Subtract the amount in box 5 from the amount in box 4 and enter the result in box 6.

Vendor collection credit allowance (Box 7)

Add the amount in box 3 to the amount in box 6 and enter the total in box 7. This is your taxable sales amount that is eligible for the vendor collection credit. Also enter this amount on Form ST-101, page 4, Step 7B on the Schedule FR line.

The vendor collection credit may only be taken against **sales** on which **state** sales tax is due. Any purchases subject to tax and any sales subject only to local tax must not be included in the amount on which the credit is computed.

PART 4   Calculate tax adjustments

Credit for prepaid sales tax (Boxes 9 and 12)

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 for diesel motor fuel sold or used during the period. (Include 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 credit amount in Step 5 on Form ST-101.

* Exception: Registered motor fuel or diesel motor fuel distributors making sales in bulk (that is, sales through a marketing location other than a retail service station) should report the credit for prepaid sales tax on motor fuel or diesel motor fuel sold to exempt purchasers or delivered out of state to their customers on Form FT-945/1045, *Report of Sales Tax Prepayment of Motor Fuel/Diesel Motor Fuel,* Parts I and II, lines 10a and 17a, respectively.

Since regional average retail sales prices are revised yearly and are subject to revision during the year, you may have to compute your credit(s) for prepaid sales tax based on more than one regional average retail sales price. Credit should be taken according to the applicable prepayment stated in the certifications your suppliers gave you.

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.

Refunds received or requested (Boxes 10 and 13)

Enter in the appropriate box the total amount of any refunds you have requested for the prepaid sales tax reported in boxes 9 and 12. You must include in these boxes all refunds you have requested, whether or not you have received these amounts.

Net credit (Boxes 11, 14, and 15)

For each column, subtract the requested refund amount from the prepaid sales tax amount and enter the difference. Add the net credit for motor fuel from box 11 to the net credit for diesel motor fuel from box 14, and enter the total in box 15, Column F.

Adjusted tax (Box 16)

Subtract the amount in box 15, Column F, from the amount in box 8, Column F, and enter the result in box 16. Also enter this adjusted tax amount on Form ST-101, page 2, in box 2.

If the amount of credit in box 15 is greater than the amount of tax in box 8, the adjusted tax amount in box 16 will be negative. You should identify this as a negative amount by enclosing the amount in parentheses.

Filing this schedule

File a completed Form ST-101.10 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.
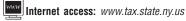
Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.
Business Tax information: 1 800 972-1233
Forms and publications: 1 800 462-8100
From outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

Internet access: *www.tax.state.ny.us*

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101,* page 4.