**Quarterly Schedule FR
for Part-Quarterly Filers**

# Sales and Use Tax
# on Qualified Motor Fuel and
# Diesel Motor Fuel

**FR**

Include with Form ST-810

*File as an attachment to Form ST-810*

For tax period:
**September 1, 2006, through November 30, 2006**

Due date:
**Wednesday, December 20, 2006**

**0907**

| Sales tax identification number | Legal name *(Print ID number and name as shown on Form ST-810 or Certificate of Authority)* |
|---|---|
| | |

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## STEP 1 — Summary of gallons sold

| Taxable gallons sold — Motor fuel | | | Taxable gallons sold diesel motor fuel | Non-taxable gallons sold | |
|---|---|---|---|---|---|
| **Regular** | **Mid-grade** | **Premium** | | **Motor fuel** | **Diesel motor fuel** |
| gal. | gal. | gal. | gal. | gal. | gal. |

## STEP 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............................. | $ | |

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## STEP 3 — Calculate New York State/MCTD tax (cents-per-gallon)

| Column A Taxing jurisdiction | Column B Jurisdiction code | Column C Motor fuel number of taxable gallons | + | Column D Diesel motor fuel number of taxable gallons | × Column E Cents-per-gallon rate = | Column F Sales and use tax (C + D) x E |
|---|---|---|---|---|---|---|
| New York State only | NE R0018 | | | | .08 | |
| New York State/MCTD | NE R8044 | | | | .0875 | |

**Column total** (Step 3): **1**

▲ *Enter this amount on page 4, Step 5, in box 6.*

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## STEP 3A — Calculate New York State/MCTD tax (cents-per-gallon) on B20 biodiesel only

| Column A Taxing jurisdiction | Column B Jurisdiction code | Column C Number of taxable gallons of B20 biodiesel | Column D Cents-per-gallon rate | Column E Sales and use tax (C x D) |
|---|---|---|---|---|
| New York State only | NE R0016 | | .06 | |
| New York State/MCTD | NE R8046 | | .066 | |

**Column total** (Step 3A): **2**

▲ *Enter this amount on page 4, Step 5, in box 7.*

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## STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon)

| Column A Taxing jurisdiction | Column B Jurisdiction code | Column C Motor fuel number of taxable gallons | + | Column D Diesel motor fuel number of taxable gallons | × Column E Cents-per-gallon rate = | Column F Sales and use tax (C + D) x E |
|---|---|---|---|---|---|---|
| Albany County | AL R0108 | | | | .08 | |
| Cayuga County (outside the following) | CA R0528 | | | | .08 | |
| Auburn (city) | AU R0538 | | | | .08 | |
| Chautauqua County | CH R0618 | | | | .08 | |
| Columbia County | CO R1028 | | | | .08 | |
| Hamilton County | HA R2018 | | | | .06 | |
| Jefferson County | JE R2228 | | | | .08 | |

Sales tax identification number

| 0907 |

**Quarterly Schedule FR**
**for Part-Quarterly Filers**

## STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) *(continued)*

| Column A<br>Taxing jurisdiction | Column B<br>Jurisdiction code | Column C<br>Motor fuel<br>number of taxable gallons | + | Column D<br>Diesel motor fuel<br>number of taxable gallons | × | Column E<br>Cents-per-<br>gallon rate | = | Column F<br>Sales and use tax<br>(C + D) x E | |
|---|---|---|---|---|---|---|---|---|---|
| Oneida County (outside the following) | ON R3018 | | | | | .10 | | | |
|    Rome (city) | RO R3028 | | | | | .10 | | | |
|    * Sherrill (city) | SH R3058 | | | | | .08 | | | |
|    * Utica (city) | UT R3098 | | | | | .07 | | | |
| Onondaga County | ON R3128 | | | | | .08 | | | |
| Orange County | OR R3318 | | | | | .08 | | | |
| Oswego County (outside the following) | OS R3508 | | | | | .08 | | | |
|    Fulton (city) | **Report sales made in the city of Fulton in Step 5.** | | | | | | | | |
|    Oswego (city) | **Report sales made in the city of Oswego in Step 5.** | | | | | | | | |
| Rockland County | RO R3938 | | | | | .07 | | | |
| Saratoga County (outside the following) | SA R4168 | | | | | .06 | | | |
|    * Saratoga Springs (city) | SA R4178 | | | | | .03 | | | |
| Schenectady County | SC R4278 | | | | | .08 | | | |
| Seneca County | SE R4528 | | | | | .08 | | | |

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4. If you made sales or uses in these cities you must also complete Step 5, below.

**Column total** (Step 4):

**3**

▲ *Enter this amount on*
*page 4, Step 5, in box 8.*

## STEP 4A — Calculate local sales tax by jurisdiction (cents-per-gallon) on B20 biodiesel only

| Column A<br>Taxing jurisdiction | Column B<br>Jurisdiction code | Column C<br>Number of<br>taxable gallons of B20 biodiesel | Column D<br>Cents-per-<br>gallon rate | Column E<br>Sales and use tax<br>(C x D) | |
|---|---|---|---|---|---|
| Albany County | AL R0106 | | .06 | | |
| Cayuga County (outside the following) | CA R0526 | | .06 | | |
|    Auburn (city) | AU R0536 | | .06 | | |
| Chautauqua County | CH R0626 | | .06 | | |
| Columbia County | CO R1026 | | .06 | | |
| Hamilton County | HA R2016 | | .05 | | |
| Jefferson County | JE R2226 | | .06 | | |
| Oneida County (outside the following) | ON R3086 | | .08 | | |
|    Rome (city) | RO R3026 | | .08 | | |
|    * Sherrill (city) | SH R3046 | | .06 | | |
|    * Utica (city) | UT R3066 | | .06 | | |
| Onondaga County | ON R3116 | | .06 | | |
| Orange County | OR R1336 | | .06 | | |
| Oswego County (outside the following) | OS R3506 | | .06 | | |
|    Fulton (city) | **Report sales made in the city of Fulton in Step 5.** | | | | |
|    Oswego (city) | **Report sales made in the city of Oswego in Step 5.** | | | | |
| Rockland County | RO R3926 | | .06 | | |
| Saratoga County (outside the following) | SA R4146 | | .05 | | |
|    * Saratoga Springs (city) | SA R4156 | | .02 | | |
| Schenectady County | SC R4266 | | .06 | | |
| Seneca County | SE R4526 | | .06 | | |

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4A. If you made sales or uses in these cities you must also complete Step 5, below.

**Column total** (Step 4A):

**4**

▲ *Enter this amount on*
*page 4, Step 5, in box 9.*

## STEP 5 — Calculate local sales tax by jurisdiction (percentage rate)

| Column A Taxing jurisdiction (Jurisdictions are listed in county order) | 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 |
|---|---|---|---|---|---|
| Allegany County | AL R0224 | .00 | .00 | 4½% | |
| Broome County | BR R0304 | .00 | .00 | 4% | |
| Cattaraugus County (outside the following) | CA R0454 | .00 | .00 | 4% | |
|   Olean (city) | OL R0464 | .00 | .00 | 4% | |
|   Salamanca (city) | SA R0474 | .00 | .00 | 4% | |
| Chemung County | CH R0714 | .00 | .00 | 4% | |
| Chenango County (outside the following) | CH R0814 | .00 | .00 | 4% | |
|   Norwich (city) | NO R0854 | .00 | .00 | 4% | |
| Clinton County | CL R0924 | .00 | .00 | 3¾% | |
| Cortland County | CO R1114 | .00 | .00 | 4% | |
| Delaware County | DE R1224 | .00 | .00 | 4% | |
| Dutchess County | DU R1344 | .00 | .00 | 3¾% | |
| Erie County | ER R1464 | .00 | .00 | 4¾% | |
| Essex County | ES R1514 | .00 | .00 | 3¾% | |
| Franklin County | FR R1624 | .00 | .00 | 4% | |
| Fulton County (outside the following) | FU R1714 | .00 | .00 | 4% | |
|   Gloversville (city) | GL R1734 | .00 | .00 | 4% | |
|   Johnstown (city) | JO R1744 | .00 | .00 | 4% | |
| Genesee County | GE R1834 | .00 | .00 | 4% | |
| Greene County | GR R1924 | .00 | .00 | 4% | |
| Herkimer County | HE R2114 | .00 | .00 | 4% | |
| Lewis County | LE R2314 | .00 | .00 | 3¾% | |
| Livingston County | LI R2414 | .00 | .00 | 4% | |
| Madison County (outside the following) | MA R2504 | .00 | .00 | 4% | |
|   Oneida (city) | ON R2534 | .00 | .00 | 4% | |
| Monroe County | MO R2614 | .00 | .00 | 4% | |
| Montgomery County | MO R2744 | .00 | .00 | 4% | |
| Nassau County | NA R2834 | .00 | .00 | 4¼% | |
| Niagara County | NI R2924 | .00 | .00 | 4% | |
| *Sherrill (city) | SH R3044 | .00 | .00 | 1% | |
| *Utica (city) | UT R3024 | .00 | .00 | 1½% | |
| Ontario County | ON R3264 | .00 | .00 | 3⅛% | |
| Orleans County | OR R3414 | .00 | .00 | 4% | |
| Fulton (city) | FU R3544 | .00 | .00 | 4% | |
| Oswego (city) | OS R3554 | .00 | .00 | 4% | |
| Otsego County | OT R3624 | .00 | .00 | 4% | |
| Putnam County | PU R3734 | .00 | .00 | 3½% | |
| Rensselaer County | RE R3804 | .00 | .00 | 4% | |
| St. Lawrence County | ST R4004 | .00 | .00 | 3% | |
| *Saratoga Springs (city) | SA R4114 | .00 | .00 | 1½% | |
| Schoharie County | SC R4314 | .00 | .00 | 4% | |
| Schuyler County | SC R4414 | .00 | .00 | 4% | |
| Steuben County (outside the following) | ST R4604 | .00 | .00 | 4% | |
|   Corning (city) | CO R4624 | .00 | .00 | 4% | |
|   Hornell (city) | HO R4644 | .00 | .00 | 4% | |
| Suffolk County | SU R4744 | .00 | .00 | 4¼% | |
| Sullivan County | SU R4824 | .00 | .00 | 3½% | |
| Tioga County | TI R4924 | .00 | .00 | 4% | |
| Tompkins County (outside the following) | TO R5024 | .00 | .00 | 4% | |
|   Ithaca (city) | IT R5034 | .00 | .00 | 4% | |
| Ulster County | UL R5124 | .00 | .00 | 4% | |

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in Step 5. If you made sales or uses in these cities you must also complete Step 4 or Step 4A, if applicable, above.

[ST-810.10        11/06 03/04 2]

## STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

| Column A **Taxing jurisdiction** (Jurisdictions are listed in county order) | 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 |
|---|---|---|---|---|---|
| Warren County (outside the following) | WA R5204 | .00 | .00 | 3% | |
| Glens Falls (city) | GL R5224 | .00 | .00 | 3% | |
| Washington County | WA R5314 | .00 | .00 | 3% | |
| Wayne County | WA R5414 | .00 | .00 | 4% | |
| Westchester County (outside the following) | WE R5514 | .00 | .00 | 3% | |
| Mount Vernon (city) | MO R5534 | .00 | .00 | 4% | |
| New Rochelle (city) | NE R6834 | .00 | .00 | 4% | |
| White Plains (city) | WH R5574 | .00 | .00 | 3½% | |
| Yonkers (city) | YO R6514 | .00 | .00 | 4% | |
| Wyoming County | WY R5614 | .00 | .00 | 4% | |
| Yates County | YA R5714 | .00 | .00 | 4% | |
| New York City | NE R8034 | .00 | .00 | 4% | |

**Column total** (Step 5): **5**

**Amount from Step 3, box 1:** **6**

**Amount from Step 3A, box 2:** **7**

**Amount from Step 4, box 3:** **8**

**Amount from Step 4A, box 4:** **9**

**Total:** **10**
*(Box 5 + box 6 + box 7 + box 8 + box 9)*

## STEP 6 — Calculate tax adjustments

| | Motor fuel *CR T4444* | Diesel motor fuel *CR X8888* | |
|---|---|---|---|
| Credit for prepaid sales tax | **11** [ ] | **14** [ ] | *Enter the box 17 amount on Form ST-810, page 4, Step 7A on the Schedule FR line. Be sure to enter this amount as a ▼ positive number.* |
| Refunds received or requested | **12** | **15** | |
| Net credit   Box 11 minus box 12 = box 13   Box 14 minus box 15 = box 16 | **13** [ ] | **+** **16** [ ] | **=** **17** [ ] |

**18**

**Adjusted tax:**
*(Box 10 minus box 17)*

▲ *Enter the box 18 amount on Form ST-810, page 2, Column F, in box 2.*

ST-810

FR

Insert Form ST-810.10
inside Form ST-810