2nd Quarter

Quarterly Schedule FR for Part-Quarterly Filers Instructions

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

For tax period:
June 1, 2006, through August 31, 2006

Who must file

Vendors selling motor fuel or diesel motor fuel at retail **or** reporting tax on the self-use of these fuels must file Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly Filers*, to report tax on their taxable sales and uses of these fuels during the period covered by the return.

Specific instructions

Identification number and name

Print the sales tax identification number and legal name above, as shown on Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*, or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

STEP 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 quarterly period for which this schedule is being filed. Separate your gallons sold into three categories: Regular, mid-grade, and premium. Include propane (dispensed into the fuel tank of a motor vehicle) 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 quarterly reporting period.

Non-taxable gallons sold

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

STEP 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 diesel motor fuel. Include exempt sales in this amount. **Do not** include the amount of sales tax collected.

To compute your **gross sales** of motor fuel and diesel motor fuel sold using a tax-included pump price:

1. subtract the New York State 8 cents-per-gallon and Metropolitan Commuter Transportation District (MCTD) ¾ cents-per-gallon sales tax (if applicable) from the pump price;
2. subtract the local sales tax per gallon from the pump price. See Publication 873, *Local Sales Tax Collection Charts for Motor Fuel and Diesel Motor Fuel Sold at Retail,* for all sales made from June 1, 2006, through June 30, 2006, and for sales made from July 1, 2006, through August 31, 2006, in jurisdictions that continued to impose their local tax at a percentage rate. For sales made from July 1, 2006, through August 31, 2006, in jurisdictions that imposed their local tax at a cents-per-gallon rate subtract the amount shown for the jurisdiction in Step 4. (Note: for sales made in the cities of Sherrill, Utica and Saratoga Springs from July 1, 2006, through August 31, 2006, you must subtract both the amount from Publication 873 and the cents-per-gallon rate shown in Step 4);
3. multiply the result by the number of gallons sold at that pump price; and
4. add the amounts determined in the preceding step for all pump prices.

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 Steps 3 through 5 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 Step 6.

Reporting sales and self-use of motor fuel and diesel motor fuel in Steps 3 through 5

Credits

For Steps 3 through 5, reduce the amount of taxable gallons to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

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

Entries in Columns C and D must include the total dollar value (or gallons, where applicable) of taxable retail sales and self-use of motor fuel and diesel motor fuel for the period covered by this return. Report your taxable sales (or gallons) and self-use on the line for the 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 motor fuel at your place of business, you must report the sales on the line for the taxing jurisdiction in which your business is located and compute the tax at the rate in effect for that jurisdiction.
- If you deliver the fuel to your customer, either directly or by common carrier, you must compute the tax at the rate in effect in that jurisdiction.

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

Enter the total number of gallons of motor fuel sold or removed from inventory for your use in Column C. Enter the total number of gallons of diesel motor fuel sold or removed from inventory for your use in Column D. Sales and self-use in New York State outside the MCTD are subject to 8 cents-per-gallon state tax and are reported on the *New York State only* line. Sales and self-use in New York State within the MCTD are subject to 8 ¾ cents-per-gallon state tax and are reported on the *New York State/MCTD* line. For each line, add the amount in Column C to the amount in Column D and multiply the result by the cents-per-gallon rate in Column E. Enter the result in Column F.

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 2, and the total of Column F in box 3.

Vendor collection credit allowance

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

To determine the receipts eligible for the vendor collection credit, enter the number of gallons removed from inventory for your use in boxes 4 and 5 and subtract these amounts from the amounts in boxes 1 and 2; enter the results in boxes 6 and 7. Add the amount in box 6 to the amount in box 7 and enter the total in box 8. This figure is the total number of gallons sold subject to **state** tax. Multiply the amount in box 8 by $2.00 and enter the result in box 9. This is the total taxable sales amount that is eligible for the vendor collection credit. Enter the amount from box 9 on Form ST-810, page 4, Step 7B on the Schedule FR line.

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

The jurisdictions listed in Step 4 have enacted a cents-per-gallon rate method for computing sales tax on fuel effective **July 1, 2006**. Enter the total number of gallons sold or removed from inventory for your use on or after July 1, 2006, on the line for the applicable taxing jurisdiction. For each line, add the amount in Column C to the amount in Column D and multiply the result by the cents-per-gallon rate in Column E. Enter the result in Column F. Add the amounts in Column F and enter the result in box 10.

Sales and self-use made in these jurisdictions during the period June 1, 2006, through June 30, 2006, must be reported in Step 5 using the sales tax percentage rate method. Jurisdictions **not** listed in Step 4 have not enacted a cents-per-gallon option. Sales and self-use occurring in those localities must be reported in Step 5.

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

Columns C and D - Motor fuel and diesel motor fuel taxable sales and self-use

Report your sales and self-use of motor fuel and diesel motor fuel subject to local sales tax at the current local sales tax percentage rate.

To compute your **taxable sales** of motor fuel and diesel motor fuel sold using a tax-included pump price:

1. subtract the New York State 8 cents-per-gallon and MCTD ¾ cents-per-gallon sales tax (if applicable) from the pump price;
2. subtract the local sales tax per gallon from the pump price. See Publication 873 for all sales made from June 1, 2006, through June 30, 2006, and for sales made from July 1, 2006, through August 31, 2006, in jurisdictions that continued to impose their local tax at a percentage rate. (Note: for sales made in the cities of Sherrill, Utica and Saratoga Springs from July 1, 2006, through August 31, 2006, you must subtract both the amount from Publication 873 and the cents-per-gallon rate shown in Step 4);
3. subtract the 8 cents-per-gallon New York State motor fuel or diesel motor fuel excise tax; and
4. multiply the result by the number of taxable gallons sold at that pump price. This amount is the taxable sales amount for that pump price.

This calculation must be done for each pump price, in each jurisdiction, for both motor fuel and diesel motor fuel.

To compute your **taxable self-use**, subtract the 8 cents-per-gallon New York State motor fuel or diesel motor fuel excise tax from your purchase price and multiply the result by the number of gallons you removed from inventory for your use.

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 Step 5

Add the amounts reported in Step 5, Column F and enter the total in box 11. Enter the amount from Step 3, box 3 in box 12. Enter the amount from Step 4, box 10 in box 13. Add the amounts in boxes 11, 12, and 13; enter the result in box 14.

STEP 6 — Calculate tax adjustments

Credit for prepaid sales tax (Boxes 15 and 18) — 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-810.

*** 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 On Motor Fuel/Diesel Motor Fuel,* Parts 1 and 2, lines 10a and 17a, respectively.

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 16 and 19) — Enter in the appropriate box the total amount of any refunds you have requested for the prepaid sales tax reported in boxes 15 and 18. You must include in these boxes all refunds you have requested, whether or not you have received these amounts.

Net credit (Boxes 17, 20, and 21) — 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 17 to the net credit for diesel motor fuel from box 20 and enter the total in box 21, Column F.

Adjusted tax (Box 22) — Subtract the amount in box 21, Column F, from the amount in box 14, Column F, and enter the result in box 22. Also enter this adjusted tax amount on Form ST-810, page 2, Step 3, in box 2.

If the amount of credit in box 21 is greater than the amount of tax in box 14, the adjusted tax amount in box 22 will be negative. You should identify this as a negative amount by preceding it with a minus sign (-).

Filing this schedule

File a completed Form ST-810.10 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Sales Tax Information Center:	1 800 698-2909
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

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 1 800 972-1233.

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.