



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

File as an attachment to Form ST-100

For tax period: December 1, 2008, through February 28, 2009

Due date: Friday, March 20, 2009



Include with Form ST-100

409

Sales tax identification number and Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)

Please see Form ST-100.10-I, Quarterly Schedule FR Instructions, before completing this schedule.

STEP 1 - Summary of gallons sold

Table with columns for Taxable gallons sold (Motor fuel: Regular, Mid-grade, Premium) and Non-taxable gallons sold (Motor fuel, Diesel motor fuel). Units are in gallons.

STEP 2 - Summary of gross sales and total credits

Table for gross sales and total credits. Includes rows for gross sales of motor fuel and diesel motor fuel including exempt sales, and total credits against tax on motor fuel and diesel motor fuel (except prepaid credits).

STOP If you made taxable sales or uses of qualified fuel during this period, you must complete Step 3 to report the New York State (and MCTD, if applicable) portion of the sales tax due. Report the local taxes due in Steps 4 or 5, as applicable. (Sales and uses of B20 biodiesel are reported in Steps 3A, 4A, and 5.)

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

Table for Step 3 with columns: 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.

\* The MCTD consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Column total (Step 3):

Box 1 for Column total (Step 3)

Enter this amount in Step 5, in box 6.

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

Table for Step 3A with columns: 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).

Column total (Step 3A):

Box 2 for Column total (Step 3A)

Enter this amount in Step 5, in box 7.

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

Table for Step 4 with columns: 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. Includes Cayuga County (outside the following) and Auburn (city).

**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-gallon rate | = | Column F<br>Sales and use tax<br>(C + D) x E |
|---------------------------------------|---|---|---|--|---|-----------------------------------|---|--|
| Oneida County (outside the following) | <b>Report Oneida County local tax, outside the city of Rome, in Step 5.</b> |   |   |  |   |                                   |   |  |
| * Rome (city)                         | RO R3036  |   |   |  |   | .03                               |   |  |
| Seneca County                         | SE R4528  |   |   |  |   | .08                               |   |  |

\* Sales and uses made in the city of Rome (in Oneida County) and the city of Auburn (in Cayuga 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.

Column total (Step 4):

|   |
|---|
| 3 |
|---|

▲ Enter this amount in 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-gallon rate | Column E<br>Sales and use tax<br>(C x D) |
|---------------------------------------|---|---|-----------------------------------|--|
| Cayuga County (outside the following) | <b>Report Cayuga County local tax, outside the city of Auburn, in Step 5.</b> |   |                                   |  |
| * Auburn (city)                       | AU R0543  |   | .03                               |  |
| Chautauqua County                     | CH R0626  |   | .06                               |  |
| Jefferson County                      | JE R2226  |   | .06                               |  |
| Oneida County (outside the following) | <b>Report Oneida County local tax, outside the city of Rome, in Step 5.</b>   |   |                                   |  |
| * Rome (city)                         | RO R3076  |   | .02                               |  |
| Seneca County                         | SE R4526  |   | .06                               |  |

\* Sales and uses made in the city of Rome (in Oneida County) and the city of Auburn (in Cayuga 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.

Column total (Step 4A):

|   |
|---|
| 4 |
|---|

▲ Enter this amount in Step 5, in box 9.

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

| Column A<br>Taxing jurisdiction<br>(Jurisdictions are listed in county order) | Column B<br>Jurisdiction code | Column C<br>Motor fuel<br>taxable sales and self-use | + | Column D<br>Diesel motor fuel<br>taxable sales and self-use | × | Column E<br>Tax rate | = | Column F<br>Sales and use tax<br>(C + D) x E |
|---|-------------------------------|--|---|---|---|----------------------|---|--|
| Albany County   | AL R0114                      | .00  |   | .00   |   | 4%                   |   |  |
| 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%                   |   |  |
| Cayuga County (outside the following)   | CA R0558                      | .00  |   | .00   |   | 4%                   |   |  |
| * Auburn (city)   | AU R0548                      | .00  |   | .00   |   | 2%                   |   |  |
| Chemung County  | CH R0714                      | .00  |   | .00   |   | 4%                   |   |  |
| Chenango County (outside the following)                                       | CH R0814                      | .00  |   | .00   |   | 4%                   |   |  |
| Norwich (city)  | NO R0854                      | .00  |   | .00   |   | 4%                   |   |  |

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

| Column A<br>Taxing jurisdiction<br><small>(Jurisdictions are listed in county order)</small> | Column B<br>Jurisdiction code | Column C<br>Motor fuel taxable sales and self-use | + | Column D<br>Diesel motor fuel taxable sales and self-use | × | Column E<br>Tax rate | = | Column F<br>Sales and use tax<br><small>(C + D) × E</small> |
|--|-------------------------------|---|---|--|---|----------------------|---|---|
| Clinton County   | CL R0934                      | .00   |   | .00  |   | 4%                   |   |   |
| Columbia County  | CO R1044                      | .00   |   | .00  |   | 4%                   |   |   |
| 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%                   |   |   |
| Hamilton County  | HA R2024                      | .00   |   | .00  |   | 3%                   |   |   |
| Herkimer County  | HE R2124                      | .00   |   | .00  |   | 4¼%                  |   |   |
| 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%                   |   |   |
| Oneida County (outside the following)  | ON R3034                      | .00   |   | .00  |   | 4¾%                  |   |   |
| *Rome (city)   | RO R3054                      | .00   |   | .00  |   | 3¼%                  |   |   |
| Utica (city)   | UT R3094                      | .00   |   | .00  |   | 4¾%                  |   |   |
| Onondaga County  | ON R3126                      | .00   |   | .00  |   | 4%                   |   |   |
| Ontario County   | ON R3264                      | .00   |   | .00  |   | 3⅛%                  |   |   |
| Orange County  | OR R3334                      | .00   |   | .00  |   | 3¾%                  |   |   |
| Orleans County   | OR R3414                      | .00   |   | .00  |   | 4%                   |   |   |
| Oswego County (outside the following)  | OS R3564                      | .00   |   | .00  |   | 4%                   |   |   |
| Oswego (city)  | OS R3554                      | .00   |   | .00  |   | 4%                   |   |   |
| Otsego County  | OT R3624                      | .00   |   | .00  |   | 4%                   |   |   |
| Putnam County  | PU R3744                      | .00   |   | .00  |   | 4%                   |   |   |
| Rensselaer County  | RE R3804                      | .00   |   | .00  |   | 4%                   |   |   |
| Rockland County  | RO R3958                      | .00   |   | .00  |   | 4%                   |   |   |
| St. Lawrence County  | ST R4004                      | .00   |   | .00  |   | 3%                   |   |   |
| Saratoga County (outside the following)  | SA R4104                      | .00   |   | .00  |   | 3%                   |   |   |
| Saratoga Springs (city)  | SA R4134                      | .00   |   | .00  |   | 3%                   |   |   |
| Schenectady County   | SC R4284                      | .00   |   | .00  |   | 4%                   |   |   |
| 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 R4804                      | .00   |   | .00  |   | 4%                   |   |   |
| 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%                   |   |   |
| Warren County (outside the following)  | WA R5204                      | .00   |   | .00  |   | 3%                   |   |   |
| Glens Falls (city)   | GL R5224                      | .00   |   | .00  |   | 3%                   |   |   |

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

| Column A<br>Taxing jurisdiction<br><small>(Jurisdictions are listed in county order)</small> | Column B<br>Jurisdiction code | Column C<br>Motor fuel taxable sales and self-use | + | Column D<br>Diesel motor fuel taxable sales and self-use | × | Column E<br>Tax rate = | Column F<br>Sales and use tax<br><small>(C + D) × E</small> |
|--|-------------------------------|---|---|--|---|------------------------|---|
| 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 R6507                      | .00   |   | .00  |   | 3¾%                    |   |
| 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%                     |   |

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Column total (Step 5):

Amount from Step 3, box 1:

Amount from Step 3A, box 2:

Amount from Step 4, box 3:

Amount from Step 4A, box 4:

Total:

(Box 5 + box 6 + box 7 + box 8 + box 9)

|    |  |
|----|--|
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 17 |  |
| 18 |  |

**STEP 6 — Calculate tax adjustments**

|  | Motor fuel<br><small>CR T4444</small> | Diesel motor fuel<br><small>CR X8888</small> |
|--|---------------------------------------|--|
| Credit for prepaid sales tax   | 11 [ ]                                | 14 [ ]                                       |
| Refunds received or requested  | 12 [ ]                                | 15 [ ]                                       |
| Net credit<br>Box 11 minus box 12 = box 13<br>Box 14 minus box 15 = box 16 | 13 [ ]                                | 16 [ ]                                       |
|  | +                                     | =  |

Enter the box 17 amount on Form ST-100, page 4, Step 7A on the Schedule FR line. Be sure to enter this amount as a positive number.

Adjusted tax:

(Box 10 minus box 17)

Enter the box 18 amount on Form ST-100, page 2, Column F, in box 2.

**STEP 7 — Sales of non-qualified fuel**

If you sold or used fuel that is not qualified fuel and reported the sales in Step 3 of Form ST-100, and are claiming a credit for prepaid sales tax on this fuel in Step 6 above, mark an **X** in the box and enter the number of gallons of motor fuel and diesel motor fuel that you sold or used that was **not** qualified fuel

| Non-qualified gallons sold or used |                   |
|------------------------------------|-------------------|
| Motor fuel                         | Diesel motor fuel |
| gal.                               | gal.              |



Insert Form ST-100.10 inside Form ST-100