

STOP

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

Quarterly Schedule FR for Part-Quarterly Filers

File as an attachment to Form ST-810

September 1, 2008, through November 30, 2008



Due date:

Monday, December 22, 2008

For tax period:

Please see Form ST-810.10-I, Quarterly Schedule FR for Part-Quarterly Filers Instructions, before completing this schedule.	
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	Тах	xable gallons sold — Motor fuel		Taxable gallons sold	Non-taxable	gallons sold	
	Regular	Mid-grade	Premium	diesel motor fuel	Motor fuel	Diesel motor fuel	
	gal.	gal.	gal.	gal.	gal.		gal.
S	TEP 2 — Summar	y of gross sales a		Gross sales of motor fuel and including exempt sales		\$.00
Т	tal credits against tax on mot	tor fuel and diesel motor fuel	(except prepaid credits). See	instructions for additional info	ormation	\$	

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)

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	Column F Sales and use tax (C + D) x E
New York State only	NE R0018			.08	
*New York State/MCTD	NE R8044			.0875	
* The MCTD consists of New York City and the cou	inties of Dutc	hess.			1

Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Column total (Step 3):

Enter this amount in **Step 5**, in box 6.

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	

Enter this amount in Step 5, in box 7.

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) × E
Cayuga County (outside the following)	Report Cay	/uga County local tax,	outside the city of Auk	ourn, in S [.]	tep 5.
* Auburn (city)	AU R0544			.04	
Chautauqua County	CH R0618			.08	
Hamilton County	HA R2018			.06	
Jefferson County	JE R2228			.08	

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

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
Oneida County (outside the following	ON R3018			.10	
Rome (city)	RO R3028			.10	
* Utica (city)	UT R3098			.07	
Seneca County	SE R4528			.08	
* Sales and uses made in the city of Utica (in Oneid	da County) and the	citv of Auburn (in Cavuga			3

Sales and uses made in the city of Utica (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):

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 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 × D)
Cayuga County (outside the following)	Report Cayug	a County local tax, outside the city of	Auburn, in Si	tep 5.
* Auburn (city)	AU R0543		.03	
Chautauqua County	CH R0626		.06	
Hamilton County	HA R2016		.05	
Jefferson County	JE R2226		.06	
Oneida County (outside the following)	ON R3086		.08	
Rome (city)	RO R3026		.08	
* Utica (city)	UT R3066		.06	
Seneca County	SE R4526		.06	
* Salas and uses made in the city of Litica (in One		of Automa (in Country)		4

Sales and uses made in the city of Utica (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):

Enter this amount in Step 5, in box 9.

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	Column F Sales and use tax (C + D) x E
Albany County	AL R0114	.00	.00	4%	
Allegany County	AL R0224	.00	.00	41⁄2%	
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%	

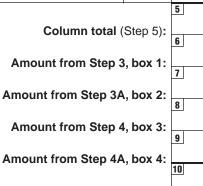
STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) (continued)

Column A 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	Column F Sales and use tax (C + D) x E
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%	
Herkimer County	HE R2124	.00	.00	41⁄4%	
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%	
Vassau County	NA R2834	.00	.00	41/4%	
Niagara County	NI R2924	.00	.00	4%	
Utica (city)	UT R3024	.00	.00	11/2%	
Dnondaga County	ON R3126	.00	.00	4%	
Ontario County	ON R3264	.00	.00	31/8%	
Drange County	OR R3334	.00	.00	3 ³ / ₄ %	
Drieans County	OR R3334	.00	.00	4%	
Diversion County (outside the following)	OS R3564	.00	.00	4%	
Oswego (city)	OS R3504	.00	.00	4%	
÷	OT R3624			4%	
Dtsego County		.00	.00		
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		
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%	
JIster County	UL R5124	.00	.00	4%	
Narren County (outside the following)	WA R5204	.00	.00	3%	
Glens Falls (city)	GL R5224	.00	.00	3%	
Washington County	WA R5314	.00	.00	3%	
Nayne County	WA R5414	.00	.00	4%	

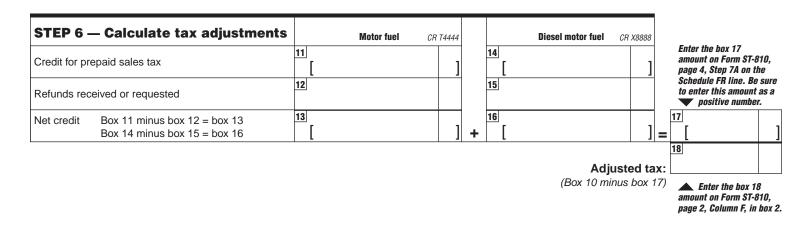
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STEP 5 — Calculate loca	STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) (continued)							
Column A Column B Column C Column D Column E Column F								

Column A Taxing jurisdiction (Jurisdictions are listed in county order)	Jurisdiction code	Column C Motor fuel taxable sales and self-use	 Diesel motor fuel taxable sales and self-use 	Column E	
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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Total: (Box 5 + box 6 + box 7 + box 8 + box 9)



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	Non-qualified gallons sold or used	
Form ST-810, and are claiming a credit for prepaid sales tax on this fuel in Step 6 above,	Motor fuel	Diesel motor fuel
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	gal.	gal.

