## New York State Department of Taxation and Finance

## File as an attachment to Form ST-100

Quarterly Schedule FR

Tuesday, March 20, 2012

For tax period:

Due date:

December 1, 2011, through February 29, 2012



Form ST-100

412

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

Sales tax identification number **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 Taxable gallons sold — Motor fuel Non-taxable gallons sold Taxable gallons sold **Motor fuel** Mid-grade Premium Regular highway diesel motor fuel Highway diesel motor fuel gal. gal. gal gal. gal gal.

STEP 2 — Summary of gross sales and total credits	Gross sales of motor fuel and highway diesel motor fuel including exempt sales	\$ .00	
Total credits against tax on motor fuel and highway diesel motor fuel (except prepaid cre	edits). See instructions for additional information.	\$	

4th Quarter

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 <b>Taxing jurisdiction</b>	Column B Jurisdiction code	Column C  Motor fuel  number of taxable gallons	Column D Highway 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 R8064 .0875							
* The MCTD consists of New York City and the counties of Dutchess,							

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

Column total (Step 3):

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

Column A <b>Taxing jurisdiction</b>	Column B <b>Jurisdiction</b> 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): L

**Enter this** amount in Step 5, in box 7.

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon)						
Column A <b>Taxing jurisdiction</b>	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	Column D Highway diesel motor fuel number of taxable gallons	Column E  Cents-per- gallon rate	Column F Sales and use tax (C + D) x E	
Cayuga County (outside the following)	Report Cay	uga County local tax,	outside the city of Au	burn, in Ste	ep 5.	
* Auburn (city)	AU R0544			.04		

5100102120094 **ST-100.10** (12/11) **Page 1** of 4

3

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STEP 4 — Calculate local sales tax	c by jurisdi	ction (cents-per-g	gallon) (continued)		
Column A <b>Taxing jurisdiction</b>	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	Column D Highway diesel motor fuel number of taxable gallons	Column E   <b>Cents-per-</b> = gallon rate	Column F Sales and use tax (C + D) x E
Seneca County	SE R4528			.08	
Suffolk County	SH B4733			13	

<sup>\*</sup> Sales and uses made in 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 the city of Auburn, you must also complete Step 5.

Column total (Step 4):

Enter this amount in Step 5, in box 8.

ax by jurisdicti	on (cents-per-gallon) on B26	0 biodiesel	only			
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)			
Report Cayuga	Report Cayuga County local tax, outside the city of Auburn, in Step 5.					
AU R0543		.03				
SE R4526		.06				
SU R4710		.10				
	Column B Jurisdiction code  Report Cayuga AU R0543 SE R4526	Column B Jurisdiction code  Report Cayuga County local tax, outside the city of AU R0543  SE R4526	Jurisdiction code   Number of taxable gallons of B20 biodiesel   Cents-pergallon rate			

<sup>\*</sup> Sales and uses made in 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 the city of Auburn, you must also complete Step 5.

Column total (Step 4A):

Step 5, in box 9.

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate)					
STEP 5 — Calculate local sales ta	x by jurisaid	tion (percentage	rate)		
Column A <b>Taxing jurisdiction</b> (Jurisdictions are listed in county order)	Column B <b>Jurisdiction</b> code	Column C  Motor fuel taxable sales and self-use	Column D  - Highway diesel motor fuel taxable sales and self-use	Column E  Tax rate	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%	
Chautauqua County	CH R0608	.00	.00	31/2%	
Chemung County	CH R0714	.00	.00	4%	
Chenango County (outside the following)	CH R0814	.00	.00	4%	
Norwich (city)	NO R0854	.00	.00	4%	
Clinton County	CL R0934	.00	.00	4%	

Quarterly Schedule FR 412 Sales tax identification number ST-100.10 (12/11) Page 3 of 4

Columbia County	Column A <b>Taxing jurisdiction</b> (Jurisdictions are listed in county order)	Column B <b>Jurisdiction</b> <b>code</b>	Column C  Motor fuel  taxable sales and self-use	Column D - Highway diesel motor fuel  taxable sales and self-use	│ Column E │ <b>⋌ Tax rate 〓</b> │	Column F  Sales and use tax (C + D) x E
Cortland County		CO R1044	.00	.00	4%	,
Delaware County Del R1224 Do 0 0 0 4% Efie County Efie County Efie County Efie County Efie R1464 Do 0 0 34% Essex County Efin R1464 Do 0 0 34% Essex County Efin R1464 Do 0 0 34% Essex County Efin R1642 Do 0 0 4% Essex County Efin R1642 Do 0 0 0 4% Essex County Efin R1642 Do 0 0 0 4% Essex County Efin R1642 Do 0 0 0 4% Essex County Efin R1714 Do 0 0 0 4% Essex County Efin R1714 Do 0 0 0 4% Essex County Efin R1714 Do 0 0 0 4% Essex County Efin R1714 Do 0 0 0 4% Essex County Efin R1714 Do 0 0 0 4% Essex County Efin R1714 Do 0 0 0 4% Essex County Efin R1724 Do 0 0 0 4% Essex County Efin R1724 Do 0 0 0 4% Essex County Efin R1724 Do 0 0 0 4% Essex County Efin R1724 Do 0 0 0 4% Essex County Efin R1724 Do 0 0 0 3% Essex County Efin R1724 Do 0 0 0 3% Essex County Efin R1724 Do 0 0 0 3% Essex County Efin R1724 Do 0 0 0 3% Essex County Essex C	,	CO R1114	.00	.00	4%	
Dutchess County         Du H1344         .00         .00         34%           Erie County         ER R1464         .00         .00         .44%           Essex County         ES R1514         .00         .00         .44%           Franklin County         FR R1624         .00         .00         .4%           Futton County (outside the following)         FU R1714         .00         .00         .4%           Gloversville (city)         JD R1744         .00         .00         .4%           Johnstown (city)         JD R1744         .00         .00         .4%           Genese County         GE R1834         .00         .00         .4%           Genese County         GR R1924         .00         .00         .4%           Heritimer County         HR R224         .00         .00         .4%           Heritimer County         HE R2124         .00         .00         .4%           Heritimer County         HE R2124         .00         .00         .4%           Lewis County         LE R2314         .00         .00         .34%           Lewis County         LE R2314         .00         .00         .4%           Jacking County         LE	,					
Eric County	,					
ESSEX COUNTY	<u> </u>					
Franklin County   FR 1624   .00   .00   .4%	-					
Fulton County (outside the following)  GI R1734  Gioversville (city)  GI R1734  GI R17	<u> </u>					
Gloversville (city)	<u> </u>					
Johnstown (city)						
Genesee County HA R2024 Loo Do D						
Greene County						
Hamilton County	,					
Herkimer County	<u> </u>					
Jefferson County         JE R2205         .00         .00         34%           Lewis County         LE R2314         .00         .00         34%           Livingston County         LI R2414         .00         .00         .4%           Madison County (outside the following)         MA R2504         .00         .00         .4%           Monda (city)         ON R2534         .00         .00         .4%           Montgomer County         MO R2614         .00         .00         .4%           Montgomery County         MO R2744         .00         .00         .4%           Montgomery County         NA R2834         .00         .00         .4%           Massau County         NA R2834         .00         .00         .4%           Masgara County         NI R2924         .00         .00         .4%           Denida County (outside the following)         ON R3034         .00         .00         .4%           Denida County (outside the following)         ON R3038         .00         .00         .4%           Dondaga County (outside County         ON R3266         .00         .00         .4%           Drieans County         ON R3286         .00         .00         .3%*% <td><u> </u></td> <td></td> <td></td> <td></td> <td></td> <td></td>	<u> </u>					
Lewis County LE R2314 Livingston County LI R2414 Livingston County LI R2414 Livingston County (utside the following) MA R2504 Oneida (city) ON R2534 ON R2534 ON R2544 ON R254	<u> </u>					
Livingston County (outside the following) MA R2504	<u> </u>					
Madison County (outside the following)         MA R2504         .00         .00         4%           Oneida (city)         ON R2534         .00         .00         4%           Montogomery County         MO R2614         .00         .00         4%           Montgomery County         MO R2744         .00         .00         4%           Nassau County         NA R2834         .00         .00         4%           Niagara County         NI R2924         .00         .00         4%           Dreida County (outside the following)         ON R3034         .00         .00         4%           Dreida County (outside the following)         NR R3034         .00         .00         4%%           Utica (city)         UT R3094         .00         .00         4%%           Dronordaga County         ON R3126         .00         .00         4%%           Dronadaga County         ON R3286         .00         .00         3%%           Drange County         OR R3344         .00         .00         3%%           Drange County (outside the following)         OS R3564         .00         .00         4%           Dswego County (outside the following)         OS R3564         .00         .00						
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         .4%           Niagara County         NI R2924         .00         .00         .4%           Dreida County (outside the following)         ON R3034         .00         .00         .4%           Dreida County (outside the following)         RO R3083         .00         .00         .4%%           Bome (city)         UT R3094         .00         .00         .4%%           Utica (city)         UT R3094         .00         .00         .4%%           Donatario County         ON R3126         .00         .00         .4%%           Drange County         ON R3286         .00         .00         .3%%           Dreange County         OR R33414         .00         .00         .4%           Dreange County (outside the following)         OS R3564         .00         .00         .4%           Desego County (outside the following)         OS R3564         .00         .00         .4%	<u> </u>					
Monroe County Montgomery County Na R2834  Montgomery County Nontgomery Nont						
Montgomery County Montgomery County Na R2834 No Na R2834 Na Na R2834 Na Na Na R2834 Na						
Nassau County NA R2834 Nassau County NI R2924 NI	·					
Ni R2924   .00   .00   .4%		MO R2744	.00	.00	4%	
Deneida County (outside the following)	Nassau County	NA R2834	.00	.00	41/4%	
Rome (city)	Niagara County	NI R2924	.00	.00	4%	
Utica (city)         UT R3094         .00         .00         434%           Dronadaga County         ON R3126         .00         .00         .4%           Dratario County         ON R3286         .00         .00         .3½%           Drange County         OR R3334         .00         .00         .3½%           Dreans County         OR R3344         .00         .00         .4%           Dswego County (outside the following)         OS R3564         .00         .00         .4%           Dswego County         OT R3624         .00         .00         .4%           Dswego County         OT R3624         .00         .00         .4%           Putnam County         PU R3744         .00         .00         .4%           Putnam County         RE R3804         .00         .00         .4%           Rensselaer County         RE R3804         .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%           Scaratoga County (outside the	Oneida County (outside the following)	ON R3034	.00	.00	43/4%	
December 20	Rome (city)	RO R3083	.00	.00	43/4%	
On Haze   On H	Utica (city)	UT R3094	.00	.00	43/4%	
On Haze   On H	Onondaga County	ON R3126	.00	.00	4%	
Orange County         OR R3334         .00         .00         334%           Orleans County         OR R3414         .00         .00         4%           Dewego County (outside the following)         OS R3564         .00         .00         4%           Oswego (city)         OS R3554         .00         .00         4%           Desego County         OT R3624         .00         .00         4%           Desego County         PU R3744         .00         .00         4%           Putnam County         PU R3744         .00         .00         4%           Rensselaer County         RE R3804         .00         .00         4%           Rockland County         RO R3958         .00         .00         4%           Rockland County         ST R4004         .00         .00         3%           St. Lawrence County         ST R4004         .00         .00         3%           St. Lawrence County         ST R4004         .00         .00         3%           Schenectady County (outside the following)         SA R4104         .00         .00         3%           Schenectady County         SC R4284         .00         .00         4%           Schoharie	Ontario County	ON R3286	.00	.00	31/2%	
Orleans County         OR R3414         .00         .00         4%           Dewego County (outside the following)         OS R3564         .00         .00         4%           Oswego (city)         OS R3554         .00         .00         .4%           Description         OT R3624         .00         .00         .4%           Deutnam County         PU R3744         .00         .00         .4%           Pentram County         RE R3804         .00         .00         .4%           Rensselaer County         RE R3804         .00         .00         .4%           Rockland County         RO R3958         .00         .00         .4%           Rockland County         ST R4004         .00         .00         .3%           St. Lawrence County         ST R4004         .00         .00         .3%           St. Lawrence County (outside the following)         SA R4104         .00         .00         .3%           Saratoga Springs (city)         SA R4134         .00         .00         .3%           Schenectady County         SC R4314         .00         .00         .4%           Schoharie County         SC R4314         .00         .00         .4%	<u> </u>	OR R3334	.00	.00	3¾%	
Deswego County (outside the following)		OR R3414	.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 R4284         .00         .00         4%           Schulyer County         SC R4414         .00         .00         4%           Steuben County (outside the following)         ST R4604         .00         .00         4%           Steuben County (outside the following)         ST R4604         .00         .00         4%           Sullivan County         SU R4804         .00         .00         4%			.00	.00.		
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         3%           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%           Schuler County         SC R4414         .00         .00         4%           Schuler County (outside the following)         ST R4604         .00         .00         4%           Corning (city)         CO R4624         .00         .00         4%           Hornell (city)         HO R4644         .00         .00         4%           Sullivan County         SU R4804         .00         .00         4%           Indit						
Putnam County PU R3744 .00 .00 .4% Rensselaer County RE R3804 .00 .00 .00 .4% Rockland County RO R3958 .00 .00 .00 .00 .00 .00 .00 .00 .00 .0						
Rensselaer County Rensselaer County Rockland County Ro Ray558 Rockland County Rockland Count						
Rockland County	-					
St. Lawrence County ST R4004 Saratoga County (outside the following) SA R4104 Saratoga Springs (city) SA R4134 Schenectady County SC R4284 Schoharie County SC R4314 Schoharie County SC R4414 Schuyler County SC R4414 Steuben County (outside the following) ST R4604 Corning (city) CO R4624 HO R4644 Sullivan County SU R4804 Sullivan County SU R4804 SU R4804 SU R4804 SU R4804 Sullivan County SU R4804	•					
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%         Sullivan County       SU R4804       .00       .00       4%         Fioga County       TI R4924       .00       .00       4%         Ifmaca (city)       IT R5034       .00       .00       4%         UL R5124       .00       .00       .00       4%	<u> </u>					
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%           Sullivan County         SU R4804         .00         .00         4%           Fioga County         TI R4924         .00         .00         4%           Tompkins County (outside the following)         TO R5024         .00         .00         4%           Ithaca (city)         IT R5034         .00         .00         4%           UL R5124         .00         .00         4%	•					
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%         Sullivan County       SU R4804       .00       .00       4%         Fioga County       TI R4924       .00       .00       4%         Tompkins County (outside the following)       TO R5024       .00       .00       4%         Ithaca (city)       IT R5034       .00       .00       4%         UL R5124       .00       .00       4%						
Schoharie County Schuyler Coun						
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%         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%         UL R5124       .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%           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%           UL R5124         .00         .00         4%	•					
Corning (city)         CO R4624         .00         .00         4%           Hornell (city)         HO R4644         .00         .00         4%           Sullivan County         SU R4804         .00         .00         4%           Fioga County         TI R4924         .00         .00         4%           Tompkins County (outside the following)         TO R5024         .00         .00         4%           Ithaca (city)         IT R5034         .00         .00         4%           UL R5124         .00         .00         4%						
Hornell (city) HO R4644 .00 .00 4% 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% UL R5124 .00 .00 4%						
Sullivan County     SU R4804     .00     .00     4%       Fioga County     TI R4924     .00     .00     4%       Tompkins County (outside the following)     TO R5024     .00     .00     4%       Ithaca (city)     IT R5034     .00     .00     4%       UL R5124     .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%						
Tompkins County (outside the following)         TO R5024         .00         .00         4%           Ithaca (city)         IT R5034         .00         .00         4%           JIster County         UL R5124         .00         .00         4%	<u> </u>					
Ithaca (city)         IT R5034         .00         .00         4%           JIster County         UL R5124         .00         .00         4%	· · · · · · · · · · · · · · · · · · ·					
UL R5124         .00         .00         4%						
·						
Varren County (outside the following) WA B5204 00 00 3%						
Glens Falls (city) GL R5224 .00 .00 3%	Narren County (outside the following)	WA R5204	.00	.00	3%	

STEP 5 — Calculate local sales tax l	by jurisdic	ction (percentage	rate) (continued)		
Column A <b>Taxing jurisdiction</b> (Jurisdictions are listed in county order)	Column B Jurisdiction code	Column C  Motor fuel  taxable sales and self-use	Column D  - Highway diesel motor fuel taxable sales and self-use	Column E Tax rate	Column F  Sales and use tax (C + D) x E
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 R6508	.00	.00	4%	
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 R8024	.00	.00	41⁄2%	

<sup>\*</sup> Sales and uses made in the city of Auburn (in Cayuga 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 the city of Auburn, you must also complete Step 4 (or Step 4A, if applicable).

Sales tax identification number

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:

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

STEP 6	— Calculate tax adjustments		Motor fuel	CR T444	4		Diesel motor fuel	CR X8888	
Credit for pr	repaid sales tax	[			]	[		]	Enter the box 17 amount on Form ST-100, page 4, Step 7A on the
Refunds red	ceived or requested	12				15			Schedule FR line. Be sure to enter this amount as a positive number.
Net credit	Box 11 minus box 12 = box 13 Box 14 minus box 15 = box 16	[			] +	<u>16</u>		]	= [ ]
							Adj	usted ta	18 x:

(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 are claiming credit in Step 6 for prepaid sales tax you paid on fuel you sold or used as non-qualified fuel, enter the number of gallons you sold or used as non-qualified fuel. Non-qualified fuel is motor fuel and highway diesel motor fuel that is not sold as qualified fuel. Do not include sales of non-highway diesel motor fuel (i.e., clear kerosene delivered and sold for heating) in this amount. If you are claiming credit for prepaid sales tax paid on fuel you sold as non-highway fuel, and did not sell any non-qualified fuel, enter 0.

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



inside Form ST-100