NEW YORK STATE

Department of Taxation and Finance

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

Quarterly Schedule FR

File as an attachment to Form ST-100

For 2nd quarter tax period:
June 1, 2022, through August 31, 2022

Due date:
Tuesday, September 20, 2022

FR

Include with
Form ST-100

223

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

See Form ST-100.10-I, *Quarterly Schedule FR Instructions*, before completing this schedule.

Step 1 – Summary of gallons sold or used

Taxable gallons sold or used – Motor fuel			Taxable gallons sold or used Highway diesel motor fuel	Nontaxable gallons sold or used	
Regular	**Mid-grade**	**Premium**		**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 credits). See instructions for additional information.	$	

🛑 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 rate)

Column A Taxing jurisdiction	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			.00	
New York State/MCTD*	NE R8064			.00	

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

Column total (Step 3) *(see instructions)*: **1** ▲ *Enter this amount in Step 5, in box 6.*

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

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C B20 biodiesel number of taxable gallons	Column D Cents-per- gallon rate	Column E Sales and use tax (C x D)
New York State only	NE R0016		.00	
New York State/MCTD	NE R8046		.00	

Column total (Step 3A) *(see instructions)*: **2** ▲ *Enter this amount in Step 5, in box 7.*

Step 4 – Calculate local sales tax by jurisdiction (cents-per-gallon rate)

Column A Taxing jurisdiction	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
Allegany County	AL R0225			.14	
Broome County	BR R0305			.12	
Cattaraugus County (outside the following)	CA R0455			.12	
Olean (city)*	OL R0462			.08	
Salamanca (city)*	SA R0472			.08	
Chautauqua County	CH R0618			.12	
Delaware County	DE R1225			.08	
Dutchess County	DU R1304			.08	
Erie County	ER R1417			.10	

Sales tax identification number	223	Quarterly Schedule FR

Step 4 – Calculate local sales tax by jurisdiction (cents-per-gallon rate) *(continued)*

Column A Taxing jurisdiction	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	
Jefferson County	JE R2228					.12			
Livingston County	LI R2415					.12			
Monroe County	MO R2612					.08			
Nassau County	NA R2835					.13			
Niagara County	NI R2922					.12			
Oneida County (outside the following)	ON R3018					.14			
Rome (city)*	RO R3037					.10			
Utica (city)*	UT R3099					.10			
Onondaga County	ON R3128					.12			
Oswego County (outside the following)	OS R3508					.12			
Oswego (city)	**Report city of Oswego local tax in Step 5**								
Putnam County	PU R3735					.08			
Rockland County	RO R3948					.08			
Saratoga County (outside the following)	SA R4168					.06			
Saratoga Springs (city)*	SA R4179					.03			
Schenectady County	SC R4278					.08			
Seneca County	SE R4528					.08			
Suffolk County	SU R4733					.13			
Ulster County	UL R5114					.08			
Wayne County	WA R5415					.08			
Westchester County (outside the following)	WE R5509					.12			
Mount Vernon (city)*	MO R5532					.05			
New Rochelle (city)*	NE R6832					.05			
White Plains (city)*	WH R6509					.05			
Yonkers (city)*	YO R6512					.05			
Yates County	YA R5715					.08			

*Sales and uses made in these cities are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in 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 rate) on B20 biodiesel only

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C B20 biodiesel number of taxable gallons	Column D Cents-per- gallon rate	Column E Sales and use tax (C x D)	
Allegany County	AL R0226		.11		
Broome County	BR R0306		.10		
Cattaraugus County (outside the following)	CA R0456		.10		
Olean (city)*	OL R0463		.06		
Salamanca (city)*	SA R0473		.06		
Chautauqua County	CH R0626		.10		
Delaware County	DE R1226		.06		
Dutchess County	DU R1305		.06		
Erie County	ER R1418		.08		
Jefferson County	JE R2226		.10		
Livingston County	LI R2416		.10		
Monroe County	MO R2613		.06		
Nassau County	NA R2836		.10		
Niagara County	NI R2923		.10		
Oneida County (outside the following)	ON R3086		.11		
Rome (city)*	RO R3077		.08		
Utica (city)*	UT R3067		.08		
Onondaga County	ON R3116		.10		

Step 4A – Calculate local sales tax by jurisdiction (cents-per-gallon rate) on B20 biodiesel only *(continued)*

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **B20 biodiesel** **number of taxable gallons**	Column D **Cents-per-gallon rate**	Column E **Sales and use tax** (C x D)
Oswego County (outside the following)	OS R3506		.10	
Oswego (city)	**Report city of Oswego local tax in Step 5**			
Putnam County	PU R3736		.06	
Rockland County	RO R3926		.06	
Saratoga County (outside the following)	SA R4146		.05	
Saratoga Springs (city)*	SA R4157		.02	
Schenectady County	SC R4266		.06	
Seneca County	SE R4526		.06	
Suffolk County	SU R4710		.10	
Ulster County	UL R5115		.06	
Wayne County	WA R5416		.06	
Westchester County (outside the following)	WE R5510		.10	
Mount Vernon (city)*	MO R5533		.04	
New Rochelle (city)*	NE R6833		.04	
White Plains (city)*	WH R6510		.04	
Yonkers (city)*	YO R6513		.04	
Yates County	YA R5716		.06	

*Sales and uses made in these cities are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in 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 **Taxing jurisdiction** (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
Albany County	AL R0114	.00	.00	4%	
Olean (city)*	OL R0465	.00	.00	1½%	
Salamanca (city)*	SA R0475	.00	.00	1½%	
Cayuga County (outside the following)	CA R0558	.00	.00	4%	
Auburn (city)	AU R0548	.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 R0934	.00	.00	4%	
Columbia County	CO R1044	.00	.00	4%	
Cortland County	CO R1114	.00	.00	4%	
Essex County	ES R1514	.00	.00	4%	
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	4%	
Herkimer County	HE R2124	.00	.00	4¼%	
Lewis County	LE R2314	.00	.00	4%	
Madison County (outside the following)	MA R2504	.00	.00	4%	
Oneida (city)	ON R2534	.00	.00	4%	
Montgomery County	MO R2744	.00	.00	4%	
Rome (city)*	RO R3085	.00	.00	1½%	
Utica (city)*	UT R3095	.00	.00	1½%	
Ontario County	ON R3286	.00	.00	3½%	
Orange County	OR R3334	.00	.00	3¾%	

Sales tax identification number		**223**	**Quarterly Schedule FR**

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 **Highway diesel motor fuel taxable sales and self-use**	× Column E **Tax rate** =	Column F **Sales and use tax** (C + D) x E
Orleans County	OR R3414	.00	.00	4%	
Oswego (city)	OS R3554	.00	.00	4%	
Otsego County	OT R3624	.00	.00	4%	
Rensselaer County	RE R3804	.00	.00	4%	
St. Lawrence County (outside the following)	ST R4004	.00	.00	4%	
Ogdensburg (city)	OG R4012	.00	.00	4%	
Saratoga Springs (city)*	SA R4135	.00	.00	1½%	
Schoharie County	SC R4314	.00	.00	4%	
Schuyler County	SC R4414	.00	.00	4%	
Steuben County	ST R4604	.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%	
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%	
Mount Vernon (city)*	MO R5535	.00	.00	2½%	
New Rochelle (city)*	NE R6835	.00	.00	2½%	
White Plains (city)*	WH R6516	.00	.00	2½%	
Yonkers (city)*	YO R6515	.00	.00	3%	
Wyoming County	WY R5614	.00	.00	4%	
New York City	NE R8024	.00	.00	4½%	

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

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

Step 6 – Calculate tax adjustments

	Motor fuel *CR T4444*	Diesel motor fuel *CR X8888*
Credit for prepaid sales tax	**11** [ ]	**14** [ ]
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** [   ]

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. ▼

18

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 and use of nonqualified fuel

If you are claiming credit in Step 6 for prepaid sales tax you paid on fuel you sold or used as nonqualified fuel, enter the number of gallons you sold or used as nonqualified fuel. *Nonqualified fuel* is motor fuel and highway diesel motor fuel that is not sold as qualified fuel. Do not include sales of nonhighway 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 nonhighway fuel, and did not sell any nonqualified fuel, enter **0**.

Nonqualified gallons sold or used	
Motor fuel	**Diesel motor fuel**
gal.	gal.

51000408220094