



Department of Taxation and Finance

Quarterly Schedule FR for Part-Quarterly (Monthly) Filers

File as an attachment to Form ST-810



Include with Form ST-810

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

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

Due date: Tuesday, September 20, 2022

0623

Sales tax identification number Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

Please see Form ST-810.10-I, Quarterly Schedule FR for Part-Quarterly (Monthly) Filers Instructions, before completing this schedule.

Step 1 - Summary of gallons sold or used

Table with columns for Taxable gallons sold or used - Motor fuel (Regular, Mid-grade, Premium) and Nontaxable gallons sold or used (Motor fuel, Highway diesel motor fuel).

Step 2 - Summary of gross sales and total credits

Table for Step 2 showing Gross sales of motor fuel and highway diesel motor fuel including exempt sales, and Total credits against tax.



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.

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

Table for Step 3 with columns: 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.

* 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

Table for Step 3A with columns: 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).

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)

Table for Step 4 with columns: 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.

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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) × 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 × 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%	



