

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

File as an attachment to Form ST-100

For 3rd quarter tax period:

September 1, 2025, through November 30, 2025

Due date:

Monday, December 22, 2025Include with
Form ST-100**326**

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) × E
New York State only	NE R0018			.08	
New York State/MCTD*	NE R8064			.0875	
Column total (Step 3) (see instructions):					1

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

▲ 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 × D)
New York State only	NE R0016		.06	
New York State/MCTD	NE R8046		.066	
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) × E
Seneca County	SE R4528			.08	
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)
Seneca County	SE R4526		.06	
Column total (Step 4A):				

▲ 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%	
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	4%	
Chautauqua County	CH R0608	.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%	
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	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%	
Jefferson County	JE R2205	.00	.00	4%	
Lewis County	LE R2314	.00	.00	4%	
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 R3083	.00	.00	4¾%	
Utica (city)	UT R3094	.00	.00	4¾%	
Onondaga County	ON R3126	.00	.00	4%	
Ontario County	ON R3286	.00	.00	3½%	



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) × E
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 (outside the following)	ST R4004	.00	.00	4%	
Ogdensburg (city)	OG R4012	.00	.00	4%	
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	ST R4604	.00	.00	4%	
Suffolk County	SU R4754	.00	.00	4¾%	
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%	
Washington County	WA R5314	.00	.00	3%	
Wayne County	WA R5414	.00	.00	4%	
Westchester County (outside the following)	WE R5514	.00	.00	4%	
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	4½%	
Wyoming County	WY R5614	.00	.00	4%	
Yates County	YA R5714	.00	.00	4%	
New York City	NE R8024	.00	.00	4½%	

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	

(continued)



Step 6 – Calculate tax adjustments			Motor fuel CR T4444		Diesel motor fuel CR X8888		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. ▼	
Credit for prepaid sales tax	11	[]	14	[]				
Refunds received or requested	12		15					
Net credit	13	[]	16	[]				
Box 11 minus box 12 = box 13 Box 14 minus box 15 = box 16								
						17	[]	Adjusted tax: (Box 10 minus box 17) ▲ Enter the box 18 amount on Form ST-100, page 2, Column F, in box 2.
						18		

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. <i>Nonqualified fuel</i> 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.