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 3rd quarter tax period:
September 1, 2026, through November 30, 2026

Due date:
Monday, December 21, 2026

FR

Include with Form ST-100

327

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.	$	

STOP 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					.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) *(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		.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) x E
Chemung County	CH R0715					.12		
Dutchess County	DU R1304					.11		
Orange County	OR R3318					.08		
Oswego County (outside the following)	OS R3508					.16		
Oswego (city)	Report city of Oswego local tax in Step 5							
Putnam County	PU R3735					.12		
Rockland County	RO R3948					.12		
Seneca County	SE R4528					.08		

Column total (Step 4): 3

▲ ***Enter this amount in Step 5, in box 8.***

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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)
Chemung County	CH R0716		.10	
Dutchess County	DU R1305		.09	
Orange County	OR R1336		.06	
Oswego County (outside the following)	OS R3506		.13	
Oswego (city)	Report city of Oswego local tax in Step 5			
Putnam County	PU R3736		.10	
Rockland County	RO R3926		.10	
Seneca County	SE R4526		.06	
			4	

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%	
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%	
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%	

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 =
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%	
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 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	4⅜%	
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):	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	

(continued)

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 [ ]
							18

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.

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 (such as, 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.



Insert Form ST-100.10 inside Form ST-100

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