



Sales Tax Collection Charts for Qualified Motor Fuel or Highway Diesel Motor Fuel Sold at Retail

The charts in this publication show the amount of the local sales tax component in any given pump price of a gallon of qualified motor fuel or highway diesel motor fuel. They are to be used to verify the sales tax due, **not** to establish pump prices.

Note: Use this publication only to determine the local sales tax in jurisdictions that impose and compute their sales tax on qualified motor fuel or highway diesel motor fuel using a percentage sales tax rate. This method does not apply in those localities that have changed to a cents-per-gallon method of computing the local sales tax due.

The pump price per gallon of fuel at each sales tax rate must include:

- federal tax (current rates are available from the Internal Revenue Service), and
- New York State motor fuel or diesel motor fuel excise tax, and the petroleum business tax (see Publication 908, *Fuel Tax Rates*, for the applicable cents-per-gallon rates), and
- New York State sales tax (8 cents per gallon), and
- local sales tax, and
- Metropolitan Commuter Transportation District (MCTD) sales tax ($\frac{3}{4}$ cents per gallon), if applicable. The MCTD consists of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Computing gross sales, taxable sales and self-use, and sales tax due:

Note: This publication contains two separate charts.

Part 1 provides the local sales tax component for jurisdictions outside the MCTD, where the state sales tax is 8 cents per gallon. Part 2 provides the local sales tax component for jurisdictions inside the MCTD, where the state sales tax is $8\frac{3}{4}$ cents per gallon. Please be sure to reference the appropriate chart for the jurisdiction where you made taxable sales when performing the computations below. Using the incorrect chart will result in errors in your computations.

1. To compute gross sales:

- A. Subtract the New York State 8 cents-per-gallon and MCTD $\frac{3}{4}$ cents-per-gallon sales tax (if applicable) from the pump price.
- B. Subtract the local *Sales tax per gallon* amount shown in the far right column of this publication for that pump price from the amount determined in step 1A above.
- C. Multiply the amount from step 1B by the number of gallons sold at that pump price.
- D. Add the resulting amounts for all pump prices.

2. To compute taxable sales and self-use:

- A. Subtract the New York State motor fuel or diesel motor fuel excise tax (see Article 12-A rates in Publication 908, *Fuel Tax Rates*, for the applicable cents-per-gallon rate) from the amount determined in step 1B above. This is the taxable base price for each gallon sold at that pump price.
- B. Multiply the taxable base price from step 2A above by the number of gallons sold at that pump price.
- C. Add the resulting amounts for all pump prices. This is your *taxable sales* amount.
- D. To compute your *taxable self-use*, subtract the New York State motor fuel or diesel motor fuel excise tax from your purchase price. Multiply the result by the number of gallons you removed from inventory for your use.
- E. Add the amounts from step 2C and 2D (your *taxable sales* and *self-use*).

For B20 biodiesel only: To determine the local sales tax on sales and uses of qualified highway B20 biodiesel, multiply 80% of the taxable receipt by the percentage rate for the jurisdiction. Therefore, you must multiply the result from step 2E above by 80% to determine your *taxable sales* and *self-use* of B20 biodiesel.

3. To compute sales tax due, multiply the taxable sales and self-use amounts from step 2E above by the local sales tax rate listed on Schedule FR, *Sales and Use Tax on Qualified Motor Fuel and Highway Diesel Motor Fuel*. This calculation must be done for each jurisdiction in which you made taxable sales or uses of qualified motor fuel or highway diesel motor fuel.

Pump price per gallon								Sales tax per gallon
Part 1 Jurisdictions outside the MCTD								
1½%	2%	3%	3½%	4%	4¼%	4½%	4¾%	
148.0–154.7								2.0
154.8–161.4								2.1
161.5–168.2								2.2
168.3–175.0								2.3
175.1–181.7								2.4
181.8–188.5								2.5
188.6–195.3	146.1–151.1							2.6
195.4–202.0	151.2–156.2							2.7
202.1–208.8	156.3–161.3							2.8
208.9–215.6	161.4–166.4							2.9
215.7–222.3	166.5–171.5							3.0
222.4–229.1	171.6–176.6							3.1
229.2–235.9	176.7–181.7							3.2
236.0–242.6	181.8–186.8							3.3
242.7–249.4	186.9–191.9							3.4
249.5–256.2	192.0–197.0							3.5
256.3–262.9	197.1–202.1							3.6
263.0–269.7	202.2–207.2							3.7
269.8–276.5	207.3–212.3							3.8
276.6–283.2	212.4–217.4	148.2–151.6						3.9
283.3–290.0	217.5–222.5	151.7–155.0						4.0
290.1–296.8	222.6–227.6	155.1–158.4						4.1
296.9–303.5	227.7–232.7	158.5–161.9						4.2
303.6–310.3	232.8–237.8	162.0–165.3						4.3
310.4–317.1	237.9–242.9	165.4–168.7						4.4
317.2–323.8	243.0–248.0	168.8–172.2	147.6–150.5					4.5
323.9–330.6	248.1–253.1	172.3–175.6	150.6–153.5					4.6
330.7–337.4	253.2–258.2	175.7–179.0	153.6–156.4					4.7
337.5–344.1	258.3–263.3	179.1–182.5	156.5–159.4					4.8
344.2–350.9	263.4–268.4	182.6–185.9	159.5–162.3					4.9
351.0–357.7	268.5–273.5	186.0–189.3	162.4–165.3					5.0
357.8–364.4	273.6–278.6	189.4–192.8	165.4–168.2	147.3–149.8				5.1
364.5–371.2	278.7–283.7	192.9–196.2	168.3–171.2	149.9–152.4				5.2
371.3–378.0	283.8–288.8	196.3–199.6	171.3–174.2	152.5–155.0				5.3
378.1–384.7	288.9–293.9	199.7–203.1	174.3–177.1	155.1–157.6	147.3–149.6			5.4
384.8–391.5	294.0–299.0	203.2–206.5	177.2–180.1	157.7–160.2	149.7–152.1			5.5
391.6–398.3	299.1–304.1	206.6–209.9	180.2–183.0	160.3–162.8	152.2–154.5			5.6
398.4–405.0	304.2–309.2	210.0–213.4	183.1–186.0	162.9–165.4	154.6–157.0	147.3–149.5		5.7
405.1–411.8	309.3–314.3	213.5–216.8	186.1–188.9	165.5–168.0	157.1–159.4	149.6–151.8		5.8
411.9–418.6	314.4–319.4	216.9–220.2	189.0–191.9	168.1–170.6	159.5–161.9	151.9–154.1		5.9
418.7–425.3	319.5–324.5	220.3–223.7	192.0–194.9	170.7–173.2	162.0–164.4	154.2–156.4	147.3–149.4	6.0
425.4–432.1	324.6–329.6	223.8–227.1	195.0–197.8	173.3–175.8	164.5–166.8	156.5–158.8	149.5–151.6	6.1
432.2–438.9	329.7–334.7	227.2–230.5	197.9–200.8	175.9–178.4	166.9–169.3	158.9–161.1	151.7–153.8	6.2
439.0–445.6	334.8–339.8	230.6–234.0	200.9–203.7	178.5–181.0	169.4–171.7	161.2–163.4	153.9–156.0	6.3
445.7–452.4	339.9–344.9	234.1–237.4	203.8–206.7	181.1–183.6	171.8–174.2	163.5–165.7	156.1–158.2	6.4
452.5–459.2	345.0–350.0	237.5–240.8	206.8–209.6	183.7–186.2	174.3–176.6	165.8–168.1	158.3–160.4	6.5
459.3–465.9	350.1–355.1	240.9–244.3	209.7–212.6	186.3–188.8	176.7–179.1	168.2–170.4	160.5–162.6	6.6
466.0–472.7	355.2–360.2	244.4–247.7	212.7–215.6	188.9–191.4	179.2–181.5	170.5–172.7	162.7–164.8	6.7
472.8–479.5	360.3–365.3	247.8–251.1	215.7–218.5	191.5–194.0	181.6–184.0	172.8–175.0	164.9–167.0	6.8
479.6–486.2	365.4–370.4	251.2–254.6	218.6–221.5	194.1–196.6	184.1–186.4	175.1–177.3	167.1–169.2	6.9
486.3–493.0	370.5–375.5	254.7–258.0	221.6–224.4	196.7–199.2	186.5–188.9	177.4–179.7	169.3–171.4	7.0
493.1–499.8	375.6–380.6	258.1–261.4	224.5–227.4	199.3–201.8	189.0–191.3	179.8–182.0	171.5–173.6	7.1
499.9–506.5	380.7–385.7	261.5–264.9	227.5–230.3	201.9–204.4	191.4–193.8	182.1–184.3	173.7–175.8	7.2

Pump price per gallon								Sales tax per gallon
Part 1 Jurisdictions outside the MCTD								
1½%	2%	3%	3½%	4%	4¼%	4½%	4¾%	
	385.8–390.8	265.0–268.3	230.4–233.3	204.5–207.0	193.9–196.2	184.4–186.6	175.9–178.0	7.3
	390.9–395.9	268.4–271.7	233.4–236.3	207.1–209.6	196.3–198.7	186.7–189.0	178.1–180.2	7.4
	396.0–401.0	271.8–275.2	236.4–239.2	209.7–212.2	198.8–201.1	189.1–191.3	180.3–182.4	7.5
	401.1–406.1	275.3–278.6	239.3–242.2	212.3–214.8	201.2–203.6	191.4–193.6	182.5–184.7	7.6
	406.2–411.2	278.7–282.0	242.3–245.1	214.9–217.4	203.7–206.1	193.7–195.9	184.8–186.9	7.7
	411.3–416.3	282.1–285.5	245.2–248.1	217.5–220.0	206.2–208.5	196.0–198.2	187.0–189.1	7.8
	416.4–421.4	285.6–288.9	248.2–251.0	220.1–222.6	208.6–211.0	198.3–200.6	189.2–191.3	7.9
	421.5–426.5	289.0–292.3	251.1–254.0	222.7–225.2	211.1–213.4	200.7–202.9	191.4–193.5	8.0
	426.6–431.6	292.4–295.8	254.1–257.0	225.3–227.8	213.5–215.9	203.0–205.2	193.6–195.7	8.1
	431.7–436.7	295.9–299.2	257.1–259.9	227.9–230.4	216.0–218.3	205.3–207.5	195.8–197.9	8.2
	436.8–441.8	299.3–302.6	260.0–262.9	230.5–233.0	218.4–220.8	207.6–209.9	198.0–200.1	8.3
	441.9–446.9	302.7–306.1	263.0–265.8	233.1–235.6	220.9–223.2	210.0–212.2	200.2–202.3	8.4
	447.0–452.0	306.2–309.5	265.9–268.8	235.7–238.2	223.3–225.7	212.3–214.5	202.4–204.5	8.5
	452.1–457.1	309.6–312.9	268.9–271.7	238.3–240.8	225.8–228.1	214.6–216.8	204.6–206.7	8.6
	457.2–462.2	313.0–316.4	271.8–274.7	240.9–243.4	228.2–230.6	216.9–219.1	206.8–208.9	8.7
	462.3–467.3	316.5–319.8	274.8–277.7	243.5–246.0	230.7–233.0	219.2–221.5	209.0–211.1	8.8
	467.4–472.4	319.9–323.2	277.8–280.6	246.1–248.6	233.1–235.5	221.6–223.8	211.2–213.3	8.9
	472.5–477.5	323.3–326.7	280.7–283.6	248.7–251.2	235.6–237.9	223.9–226.1	213.4–215.5	9.0
	477.6–482.6	326.8–330.1	283.7–286.5	251.3–253.8	238.0–240.4	226.2–228.4	215.6–217.7	9.1
	482.7–487.7	330.2–333.5	286.6–289.5	253.9–256.4	240.5–242.8	228.5–230.8	217.8–219.9	9.2
	487.8–492.8	333.6–337.0	289.6–292.4	256.5–259.0	242.9–245.3	230.9–233.1	220.0–222.1	9.3
	492.9–497.9	337.1–340.4	292.5–295.4	259.1–261.6	245.4–247.8	233.2–235.4	222.2–224.3	9.4
	498.0–503.0	340.5–343.8	295.5–298.4	261.7–264.2	247.9–250.2	235.5–237.7	224.4–226.6	9.5
		343.9–347.3	298.5–301.3	264.3–266.8	250.3–252.7	237.8–240.0	226.7–228.8	9.6
		347.4–350.7	301.4–304.3	266.9–269.4	252.8–255.1	240.1–242.4	228.9–231.0	9.7
		350.8–354.1	304.4–307.2	269.5–272.0	255.2–257.6	242.5–244.7	231.1–233.2	9.8
		354.2–357.6	307.3–310.2	272.1–274.6	257.7–260.0	244.8–247.0	233.3–235.4	9.9
		357.7–361.0	310.3–313.1	274.7–277.2	260.1–262.5	247.1–249.3	235.5–237.6	10.0
		361.1–364.4	313.2–316.1	277.3–279.8	262.6–264.9	249.4–251.7	237.7–239.8	10.1
		364.5–367.9	316.2–319.1	279.9–282.4	265.0–267.4	251.8–254.0	239.9–242.0	10.2
		368.0–371.3	319.2–322.0	282.5–285.0	267.5–269.8	254.1–256.3	242.1–244.2	10.3
		371.4–374.7	322.1–325.0	285.1–287.6	269.9–272.3	256.4–258.6	244.3–246.4	10.4
		374.8–378.2	325.1–327.9	287.7–290.2	272.4–274.7	258.7–260.9	246.5–248.6	10.5
		378.3–381.6	328.0–330.9	290.3–292.8	274.8–277.2	261.0–263.3	248.7–250.8	10.6
		381.7–385.0	331.0–333.8	292.9–295.4	277.3–279.6	263.4–265.6	250.9–253.0	10.7
		385.1–388.5	333.9–336.8	295.5–298.0	279.7–282.1	265.7–267.9	253.1–255.2	10.8
		388.6–391.9	336.9–339.8	298.1–300.6	282.2–284.5	268.0–270.2	255.3–257.4	10.9
		392.0–395.3	339.9–342.7	300.7–303.2	284.6–287.0	270.3–272.6	257.5–259.6	11.0
		395.4–398.8	342.8–345.7	303.3–305.8	287.1–289.5	272.7–274.9	259.7–261.8	11.1
		398.9–402.2	345.8–348.6	305.9–308.4	289.6–291.9	275.0–277.2	261.9–264.0	11.2
		402.3–405.6	348.7–351.6	308.5–311.0	292.0–294.4	277.3–279.5	264.1–266.2	11.3
		405.7–409.1	351.7–354.5	311.1–313.6	294.5–296.8	279.6–281.8	266.3–268.5	11.4
		409.2–412.5	354.6–357.5	313.7–316.2	296.9–299.3	281.9–284.2	268.6–270.7	11.5
		412.6–415.9	357.6–360.5	316.3–318.8	299.4–301.7	284.3–286.5	270.8–272.9	11.6
		416.0–419.4	360.6–363.4	318.9–321.4	301.8–304.2	286.6–288.8	273.0–275.1	11.7
		419.5–422.8	363.5–366.4	321.5–324.0	304.3–306.6	288.9–291.1	275.2–277.3	11.8
		422.9–426.2	366.5–369.3	324.1–326.6	306.7–309.1	291.2–293.5	277.4–279.5	11.9
		426.3–429.7	369.4–372.3	326.7–329.2	309.2–311.5	293.6–295.8	279.6–281.7	12.0
		429.8–433.1	372.4–375.2	329.3–331.8	311.6–314.0	295.9–298.1	281.8–283.9	12.1
		433.2–436.5	375.3–378.2	331.9–334.4	314.1–316.4	298.2–300.4	284.0–286.1	12.2
		436.6–440.0	378.3–381.2	334.5–337.0	316.5–318.9	300.5–302.7	286.2–288.3	12.3
		440.1–443.4	381.3–384.1	337.1–339.6	319.0–321.3	302.8–305.1	288.4–290.5	12.4
		443.5–446.8	384.2–387.1	339.7–342.2	321.4–323.8	305.2–307.4	290.6–292.7	12.5
		446.9–450.3	387.2–390.0	342.3–344.8	323.9–326.2	307.5–309.7	292.8–294.9	12.6

Pump price per gallon								Sales tax per gallon
Part 1 Jurisdictions outside the MCTD								
1½%	2%	3%	3½%	4%	4¼%	4½%	4¾%	
		450.4–453.7	390.1–393.0	344.9–347.4	326.3–328.7	309.8–312.0	295.0–297.1	12.7
		453.8–457.1	393.1–395.9	347.5–350.0	328.8–331.2	312.1–314.4	297.2–299.3	12.8
		457.2–460.6	396.0–398.9	350.1–352.6	331.3–333.6	314.5–316.7	299.4–301.5	12.9
		460.7–464.0	399.0–401.9	352.7–355.2	333.7–336.1	316.8–319.0	301.6–303.7	13.0
		464.1–467.4	402.0–404.8	355.3–357.8	336.2–338.5	319.1–321.3	303.8–305.9	13.1
		467.5–470.9	404.9–407.8	357.9–360.4	338.6–341.0	321.4–323.6	306.0–308.1	13.2
		471.0–474.3	407.9–410.7	360.5–363.0	341.1–343.4	323.7–326.0	308.2–310.4	13.3
		474.4–477.7	410.8–413.7	363.1–365.6	343.5–345.9	326.1–328.3	310.5–312.6	13.4
		477.8–481.2	413.8–416.6	365.7–368.2	346.0–348.3	328.4–330.6	312.7–314.8	13.5
		481.3–484.6	416.7–419.6	368.3–370.8	348.4–350.8	330.7–332.9	314.9–317.0	13.6
		484.7–488.0	419.7–422.6	370.9–373.4	350.9–353.2	333.0–335.3	317.1–319.2	13.7
		488.1–491.5	422.7–425.5	373.5–376.0	353.3–355.7	335.4–337.6	319.3–321.4	13.8
		491.6–494.9	425.6–428.5	376.1–378.6	355.8–358.1	337.7–339.9	321.5–323.6	13.9
		495.0–498.3	428.6–431.4	378.7–381.2	358.2–360.6	340.0–342.2	323.7–325.8	14.0
		498.4–501.8	431.5–434.4	381.3–383.8	360.7–363.0	342.3–344.5	325.9–328.0	14.1
			434.5–437.3	383.9–386.4	363.1–365.5	344.6–346.9	328.1–330.2	14.2
			437.4–440.3	386.5–389.0	365.6–367.9	347.0–349.2	330.3–332.4	14.3
			440.4–443.3	389.1–391.6	368.0–370.4	349.3–351.5	332.5–334.6	14.4
			443.4–446.2	391.7–394.2	370.5–372.9	351.6–353.8	334.7–336.8	14.5
			446.3–449.2	394.3–396.8	373.0–375.3	353.9–356.2	336.9–339.0	14.6
			449.3–452.1	396.9–399.4	375.4–377.8	356.3–358.5	339.1–341.2	14.7
			452.2–455.1	399.5–402.0	377.9–380.2	358.6–360.8	341.3–343.4	14.8
			455.2–458.0	402.1–404.6	380.3–382.7	360.9–363.1	343.5–345.6	14.9
			458.1–461.0	404.7–407.2	382.8–385.1	363.2–365.4	345.7–347.8	15.0
			461.1–464.0	407.3–409.8	385.2–387.6	365.5–367.8	347.9–350.0	15.1
			464.1–466.9	409.9–412.4	387.7–390.0	367.9–370.1	350.1–352.3	15.2
			467.0–469.9	412.5–415.0	390.1–392.5	370.2–372.4	352.4–354.5	15.3
			470.0–472.8	415.1–417.6	392.6–394.9	372.5–374.7	354.6–356.7	15.4
			472.9–475.8	417.7–420.2	395.0–397.4	374.8–377.1	356.8–358.9	15.5
			475.9–478.7	420.3–422.8	397.5–399.8	377.2–379.4	359.0–361.1	15.6
			478.8–481.7	422.9–425.4	399.9–402.3	379.5–381.7	361.2–363.3	15.7
			481.8–484.7	425.5–428.0	402.4–404.7	381.8–384.0	363.4–365.5	15.8
			484.8–487.6	428.1–430.6	404.8–407.2	384.1–386.3	365.6–367.7	15.9
			487.7–490.6	430.7–433.2	407.3–409.6	386.4–388.7	367.8–369.9	16.0
			490.7–493.5	433.3–435.8	409.7–412.1	388.8–391.0	370.0–372.1	16.1
			493.6–496.5	435.9–438.4	412.2–414.6	391.1–393.3	372.2–374.3	16.2
			496.6–499.4	438.5–441.0	414.7–417.0	393.4–395.6	374.4–376.5	16.3
			499.5–502.4	441.1–443.6	417.1–419.5	395.7–398.0	376.6–378.7	16.4
				443.7–446.2	419.6–421.9	398.1–400.3	378.8–380.9	16.5
				446.3–448.8	422.0–424.4	400.4–402.6	381.0–383.1	16.6
				448.9–451.4	424.5–426.8	402.7–404.9	383.2–385.3	16.7
				451.5–454.0	426.9–429.3	405.0–407.2	385.4–387.5	16.8
				454.1–456.6	429.4–431.7	407.3–409.6	387.6–389.7	16.9
				456.7–459.2	431.8–434.2	409.7–411.9	389.8–391.9	17.0
				459.3–461.8	434.3–436.6	412.0–414.2	392.0–394.2	17.1
				461.9–464.4	436.7–439.1	414.3–416.5	394.3–396.4	17.2
				464.5–467.0	439.2–441.5	416.6–418.9	396.5–398.6	17.3
				467.1–469.6	441.6–444.0	419.0–421.2	398.7–400.8	17.4
				469.7–472.2	444.1–446.4	421.3–423.5	400.9–403.0	17.5
				472.3–474.8	446.5–448.9	423.6–425.8	403.1–405.2	17.6
				474.9–477.4	449.0–451.3	425.9–428.1	405.3–407.4	17.7
				477.5–480.0	451.4–453.8	428.2–430.5	407.5–409.6	17.8
				480.1–482.6	453.9–456.3	430.6–432.8	409.7–411.8	17.9
				482.7–485.2	456.4–458.7	432.9–435.1	411.9–414.0	18.0

Pump price per gallon								Sales tax per gallon
Part 1 Jurisdictions outside the MCTD								
1½%	2%	3%	3½%	4%	4¼%	4½%	4¾%	
				485.3–487.8	458.8–461.2	435.2–437.4	414.1–416.2	18.1
				487.9–490.4	461.3–463.6	437.5–439.8	416.3–418.4	18.2
				490.5–493.0	463.7–466.1	439.9–442.1	418.5–420.6	18.3
				493.1–495.6	466.2–468.5	442.2–444.4	420.7–422.8	18.4
				495.7–498.2	468.6–471.0	444.5–446.7	422.9–425.0	18.5
				498.3–500.8	471.1–473.4	446.8–449.0	425.1–427.2	18.6
					473.5–475.9	449.1–451.4	427.3–429.4	18.7
					476.0–478.3	451.5–453.7	429.5–431.6	18.8
					478.4–480.8	453.8–456.0	431.7–433.8	18.9
					480.9–483.2	456.1–458.3	433.9–436.1	19.0
					483.3–485.7	458.4–460.7	436.2–438.3	19.1
					485.8–488.1	460.8–463.0	438.4–440.5	19.2
					488.2–490.6	463.1–465.3	440.6–442.7	19.3
					490.7–493.0	465.4–467.6	442.8–444.9	19.4
					493.1–495.5	467.7–469.9	445.0–447.1	19.5
					495.6–498.0	470.0–472.3	447.2–449.3	19.6
					498.1–500.4	472.4–474.6	449.4–451.5	19.7
						474.7–476.9	451.6–453.7	19.8
						477.0–479.2	453.8–455.9	19.9
						479.3–481.6	456.0–458.1	20.0
						481.7–483.9	458.2–460.3	20.1
						484.0–486.2	460.4–462.5	20.2
						486.3–488.5	462.6–464.7	20.3
						488.6–490.8	464.8–466.9	20.4
						490.9–493.2	467.0–469.1	20.5
						493.3–495.5	469.2–471.3	20.6
						495.6–497.8	471.4–473.5	20.7
						497.9–500.1	473.6–475.7	20.8
							475.8–478.0	20.9
							478.1–480.2	21.0
							480.3–482.4	21.1
							482.5–484.6	21.2
							484.7–486.8	21.3
							486.9–489.0	21.4
							489.1–491.2	21.5
							491.3–493.4	21.6
							493.5–495.6	21.7
							495.7–497.8	21.8
							497.9–500.0	21.9

Pump price per gallon						Sales tax per gallon
Part 2 Jurisdictions inside the MCTD						
2½%	3%	3¾%	4%	4¼%	4½%	
145.9–149.9						3.2
150.0–154.0						3.3
154.1–158.1						3.4
158.2–162.2						3.5
162.3–166.3						3.6
166.4–170.4						3.7
170.5–174.5						3.8
174.6–178.6	149.0–152.3					3.9
178.7–182.7	152.4–155.7					4.0
182.8–186.8	155.8–159.2					4.1
186.9–190.9	159.3–162.6					4.2
191.0–195.0	162.7–166.0					4.3
195.1–199.1	166.1–169.5					4.4
199.2–203.2	169.6–172.9					4.5
203.3–207.3	173.0–176.3					4.6
207.4–211.4	176.4–179.8					4.7
211.5–215.5	179.9–183.2	148.2–150.9				4.8
215.6–219.6	183.3–186.6	151.0–153.6				4.9
219.7–223.7	186.7–190.1	153.7–156.4				5.0
223.8–227.8	190.2–193.5	156.5–159.2	148.1–150.6			5.1
227.9–231.9	193.6–196.9	159.3–161.9	150.7–153.2			5.2
232.0–236.0	197.0–200.4	162.0–164.7	153.3–155.8			5.3
236.1–240.1	200.5–203.8	164.8–167.5	155.9–158.4	148.0–150.4		5.4
240.2–244.2	203.9–207.2	167.6–170.2	158.5–161.0	150.5–152.8		5.5
244.3–248.3	207.3–210.7	170.3–173.0	161.1–163.6	152.9–155.3		5.6
248.4–252.4	210.8–214.1	173.1–175.8	163.7–166.2	155.4–157.7	148.0–150.2	5.7
252.5–256.5	214.2–217.5	175.9–178.5	166.3–168.8	157.8–160.2	150.3–152.5	5.8
256.6–260.6	217.6–221.0	178.6–181.3	168.9–171.4	160.3–162.6	152.6–154.9	5.9
260.7–264.7	221.1–224.4	181.4–184.1	171.5–174.0	162.7–165.1	155.0–157.2	6.0
264.8–268.8	224.5–227.8	184.2–186.8	174.1–176.6	165.2–167.6	157.3–159.5	6.1
268.9–272.9	227.9–231.3	186.9–189.6	176.7–179.2	167.7–170.0	159.6–161.8	6.2
273.0–277.0	231.4–234.7	189.7–192.4	179.3–181.8	170.1–172.5	161.9–164.2	6.3
277.1–281.1	234.8–238.1	192.5–195.1	181.9–184.4	172.6–174.9	164.3–166.5	6.4
281.2–285.2	238.2–241.6	195.2–197.9	184.5–187.0	175.0–177.4	166.6–168.8	6.5
285.3–289.3	241.7–245.0	198.0–200.7	187.1–189.6	177.5–179.8	168.9–171.1	6.6
289.4–293.4	245.1–248.4	200.8–203.4	189.7–192.2	179.9–182.3	171.2–173.4	6.7
293.5–297.5	248.5–251.9	203.5–206.2	192.3–194.8	182.4–184.7	173.5–175.8	6.8
297.6–301.6	252.0–255.3	206.3–209.0	194.9–197.4	184.8–187.2	175.9–178.1	6.9
301.7–305.7	255.4–258.7	209.1–211.7	197.5–200.0	187.3–189.6	178.2–180.4	7.0
305.8–309.8	258.8–262.2	211.8–214.5	200.1–202.6	189.7–192.1	180.5–182.7	7.1
309.9–313.9	262.3–265.6	214.6–217.3	202.7–205.2	192.2–194.5	182.8–185.1	7.2
314.0–318.0	265.7–269.0	217.4–220.0	205.3–207.8	194.6–197.0	185.2–187.4	7.3
318.1–322.1	269.1–272.5	220.1–222.8	207.9–210.4	197.1–199.4	187.5–189.7	7.4
322.2–326.2	272.6–275.9	222.9–225.6	210.5–213.0	199.5–201.9	189.8–192.0	7.5
326.3–330.3	276.0–279.3	225.7–228.3	213.1–215.6	202.0–204.3	192.1–194.3	7.6
330.4–334.4	279.4–282.8	228.4–231.1	215.7–218.2	204.4–206.8	194.4–196.7	7.7
334.5–338.5	282.9–286.2	231.2–233.9	218.3–220.8	206.9–209.3	196.8–199.0	7.8
338.6–342.6	286.3–289.6	234.0–236.6	220.9–223.4	209.4–211.7	199.1–201.3	7.9
342.7–346.7	289.7–293.1	236.7–239.4	223.5–226.0	211.8–214.2	201.4–203.6	8.0
346.8–350.8	293.2–296.5	239.5–242.2	226.1–228.6	214.3–216.6	203.7–206.0	8.1
350.9–354.9	296.6–299.9	242.3–244.9	228.7–231.2	216.7–219.1	206.1–208.3	8.2
355.0–359.0	300.0–303.4	245.0–247.7	231.3–233.8	219.2–221.5	208.4–210.6	8.3
359.1–363.1	303.5–306.8	247.8–250.5	233.9–236.4	221.6–224.0	210.7–212.9	8.4
363.2–367.2	306.9–310.2	250.6–253.2	236.5–239.0	224.1–226.4	213.0–215.2	8.5

Pump price per gallon						Sales tax per gallon
Part 2 Jurisdictions inside the MCTD						
2½%	3%	3¾%	4%	4¼%	4½%	
367.3–371.3	310.3–313.7	253.3–256.0	239.1–241.6	226.5–228.9	215.3–217.6	8.6
371.4–375.4	313.8–317.1	256.1–258.8	241.7–244.2	229.0–231.3	217.7–219.9	8.7
375.5–379.5	317.2–320.5	258.9–261.5	244.3–246.8	231.4–233.8	220.0–222.2	8.8
379.6–383.6	320.6–324.0	261.6–264.3	246.9–249.4	233.9–236.2	222.3–224.5	8.9
383.7–387.7	324.1–327.4	264.4–267.1	249.5–252.0	236.3–238.7	224.6–226.9	9.0
387.8–391.8	327.5–330.8	267.2–269.8	252.1–254.6	238.8–241.1	227.0–229.2	9.1
391.9–395.9	330.9–334.3	269.9–272.6	254.7–257.2	241.2–243.6	229.3–231.5	9.2
396.0–400.0	334.4–337.7	272.7–275.4	257.3–259.8	243.7–246.0	231.6–233.8	9.3
400.1–404.1	337.8–341.1	275.5–278.1	259.9–262.4	246.1–248.5	233.9–236.1	9.4
404.2–408.2	341.2–344.6	278.2–280.9	262.5–265.0	248.6–251.0	236.2–238.5	9.5
408.3–412.3	344.7–348.0	281.0–283.7	265.1–267.6	251.1–253.4	238.6–240.8	9.6
412.4–416.4	348.1–351.4	283.8–286.4	267.7–270.2	253.5–255.9	240.9–243.1	9.7
416.5–420.5	351.5–354.9	286.5–289.2	270.3–272.8	256.0–258.3	243.2–245.4	9.8
420.6–424.6	355.0–358.3	289.3–292.0	272.9–275.4	258.4–260.8	245.5–247.8	9.9
424.7–428.7	358.4–361.7	292.1–294.7	275.5–278.0	260.9–263.2	247.9–250.1	10.0
428.8–432.8	361.8–365.2	294.8–297.5	278.1–280.6	263.3–265.7	250.2–252.4	10.1
432.9–436.9	365.3–368.6	297.6–300.3	280.7–283.2	265.8–268.1	252.5–254.7	10.2
437.0–441.0	368.7–372.0	300.4–303.0	283.3–285.8	268.2–270.6	254.8–257.0	10.3
441.1–445.1	372.1–375.5	303.1–305.8	285.9–288.4	270.7–273.0	257.1–259.4	10.4
445.2–449.2	375.6–378.9	305.9–308.6	288.5–291.0	273.1–275.5	259.5–261.7	10.5
449.3–453.3	379.0–382.3	308.7–311.3	291.1–293.6	275.6–277.9	261.8–264.0	10.6
453.4–457.4	382.4–385.8	311.4–314.1	293.7–296.2	278.0–280.4	264.1–266.3	10.7
457.5–461.5	385.9–389.2	314.2–316.9	296.3–298.8	280.5–282.8	266.4–268.7	10.8
461.6–465.6	389.3–392.6	317.0–319.6	298.9–301.4	282.9–285.3	268.8–271.0	10.9
465.7–469.7	392.7–396.1	319.7–322.4	301.5–304.0	285.4–287.7	271.1–273.3	11.0
469.8–473.8	396.2–399.5	322.5–325.2	304.1–306.6	287.8–290.2	273.4–275.6	11.1
473.9–477.9	399.6–402.9	325.3–327.9	306.7–309.2	290.3–292.7	275.7–277.9	11.2
478.0–482.0	403.0–406.4	328.0–330.7	309.3–311.8	292.8–295.1	278.0–280.3	11.3
482.1–486.1	406.5–409.8	330.8–333.5	311.9–314.4	295.2–297.6	280.4–282.6	11.4
486.2–490.2	409.9–413.2	333.6–336.2	314.5–317.0	297.7–300.0	282.7–284.9	11.5
490.3–494.3	413.3–416.7	336.3–339.0	317.1–319.6	300.1–302.5	285.0–287.2	11.6
494.4–498.4	416.8–420.1	339.1–341.8	319.7–322.2	302.6–304.9	287.3–289.6	11.7
498.5–502.5	420.2–423.5	341.9–344.5	322.3–324.8	305.0–307.4	289.7–291.9	11.8
	423.6–427.0	344.6–347.3	324.9–327.4	307.5–309.8	292.0–294.2	11.9
	427.1–430.4	347.4–350.1	327.5–330.0	309.9–312.3	294.3–296.5	12.0
	430.5–433.8	350.2–352.8	330.1–332.6	312.4–314.7	296.6–298.8	12.1
	433.9–437.3	352.9–355.6	332.7–335.2	314.8–317.2	298.9–301.2	12.2
	437.4–440.7	355.7–358.4	335.3–337.8	317.3–319.6	301.3–303.5	12.3
	440.8–444.1	358.5–361.1	337.9–340.4	319.7–322.1	303.6–305.8	12.4
	444.2–447.6	361.2–363.9	340.5–343.0	322.2–324.5	305.9–308.1	12.5
	447.7–451.0	364.0–366.7	343.1–345.6	324.6–327.0	308.2–310.5	12.6
	451.1–454.4	366.8–369.4	345.7–348.2	327.1–329.4	310.6–312.8	12.7
	454.5–457.9	369.5–372.2	348.3–350.8	329.5–331.9	312.9–315.1	12.8
	458.0–461.3	372.3–375.0	350.9–353.4	332.0–334.4	315.2–317.4	12.9
	461.4–464.7	375.1–377.7	353.5–356.0	334.5–336.8	317.5–319.7	13.0
	464.8–468.2	377.8–380.5	356.1–358.6	336.9–339.3	319.8–322.1	13.1
	468.3–471.6	380.6–383.3	358.7–361.2	339.4–341.7	322.2–324.4	13.2
	471.7–475.0	383.4–386.0	361.3–363.8	341.8–344.2	324.5–326.7	13.3
	475.1–478.5	386.1–388.8	363.9–366.4	344.3–346.6	326.8–329.0	13.4
	478.6–481.9	388.9–391.6	366.5–369.0	346.7–349.1	329.1–331.4	13.5
	482.0–485.3	391.7–394.3	369.1–371.6	349.2–351.5	331.5–333.7	13.6
	485.4–488.8	394.4–397.1	371.7–374.2	351.6–354.0	333.8–336.0	13.7
	488.9–492.2	397.2–399.9	374.3–376.8	354.1–356.4	336.1–338.3	13.8
	492.3–495.6	400.0–402.6	376.9–379.4	356.5–358.9	338.4–340.6	13.9

Pump price per gallon						Sales tax per gallon
Part 2 Jurisdictions inside the MCTD						
2½%	3%	3¾%	4%	4¼%	4½%	
	495.7–499.1	402.7–405.4	379.5–382.0	359.0–361.3	340.7–343.0	14.0
	499.2–502.5	405.5–408.2	382.1–384.6	361.4–363.8	343.1–345.3	14.1
		408.3–410.9	384.7–387.2	363.9–366.2	345.4–347.6	14.2
		411.0–413.7	387.3–389.8	366.3–368.7	347.7–349.9	14.3
		413.8–416.5	389.9–392.4	368.8–371.1	350.0–352.3	14.4
		416.6–419.2	392.5–395.0	371.2–373.6	352.4–354.6	14.5
		419.3–422.0	395.1–397.6	373.7–376.1	354.7–356.9	14.6
		422.1–424.8	397.7–400.2	376.2–378.5	357.0–359.2	14.7
		424.9–427.5	400.3–402.8	378.6–381.0	359.3–361.5	14.8
		427.6–430.3	402.9–405.4	381.1–383.4	361.6–363.9	14.9
		430.4–433.1	405.5–408.0	383.5–385.9	364.0–366.2	15.0
		433.2–435.8	408.1–410.6	386.0–388.3	366.3–368.5	15.1
		435.9–438.6	410.7–413.2	388.4–390.8	368.6–370.8	15.2
		438.7–441.4	413.3–415.8	390.9–393.2	370.9–373.2	15.3
		441.5–444.1	415.9–418.4	393.3–395.7	373.3–375.5	15.4
		444.2–446.9	418.5–421.0	395.8–398.1	375.6–377.8	15.5
		447.0–449.7	421.1–423.6	398.2–400.6	377.9–380.1	15.6
		449.8–452.4	423.7–426.2	400.7–403.0	380.2–382.4	15.7
		452.5–455.2	426.3–428.8	403.1–405.5	382.5–384.8	15.8
		455.3–458.0	428.9–431.4	405.6–407.9	384.9–387.1	15.9
		458.1–460.7	431.5–434.0	408.0–410.4	387.2–389.4	16.0
		460.8–463.5	434.1–436.6	410.5–412.8	389.5–391.7	16.1
		463.6–466.3	436.7–439.2	412.9–415.3	391.8–394.1	16.2
		466.4–469.0	439.3–441.8	415.4–417.8	394.2–396.4	16.3
		469.1–471.8	441.9–444.4	417.9–420.2	396.5–398.7	16.4
		471.9–474.6	444.5–447.0	420.3–422.7	398.8–401.0	16.5
		474.7–477.3	447.1–449.6	422.8–425.1	401.1–403.3	16.6
		477.4–480.1	449.7–452.2	425.2–427.6	403.4–405.7	16.7
		480.2–482.9	452.3–454.8	427.7–430.0	405.8–408.0	16.8
		483.0–485.6	454.9–457.4	430.1–432.5	408.1–410.3	16.9
		485.7–488.4	457.5–460.0	432.6–434.9	410.4–412.6	17.0
		488.5–491.2	460.1–462.6	435.0–437.4	412.7–415.0	17.1
		491.3–493.9	462.7–465.2	437.5–439.8	415.1–417.3	17.2
		494.0–496.7	465.3–467.8	439.9–442.3	417.4–419.6	17.3
		496.8–499.5	467.9–470.4	442.4–444.7	419.7–421.9	17.4
		499.6–502.2	470.5–473.0	444.8–447.2	422.0–424.2	17.5
			473.1–475.6	447.3–449.6	424.3–426.6	17.6
			475.7–478.2	449.7–452.1	426.7–428.9	17.7
			478.3–480.8	452.2–454.5	429.0–431.2	17.8
			480.9–483.4	454.6–457.0	431.3–433.5	17.9
			483.5–486.0	457.1–459.5	433.6–435.9	18.0
			486.1–488.6	459.6–461.9	436.0–438.2	18.1
			488.7–491.2	462.0–464.4	438.3–440.5	18.2
			491.3–493.8	464.5–466.8	440.6–442.8	18.3
			493.9–496.4	466.9–469.3	442.9–445.1	18.4
			496.5–499.0	469.4–471.7	445.2–447.5	18.5
			499.1–501.6	471.8–474.2	447.6–449.8	18.6
				474.3–476.6	449.9–452.1	18.7
				476.7–479.1	452.2–454.4	18.8
				479.2–481.5	454.5–456.8	18.9
				481.6–484.0	456.9–459.1	19.0
				484.1–486.4	459.2–461.4	19.1
				486.5–488.9	461.5–463.7	19.2
				489.0–491.3	463.8–466.0	19.3

Pump price per gallon						Sales tax per gallon
Part 2 Jurisdictions inside the MCTD						
2½%	3%	3¾%	4%	4¼%	4½%	
				491.4–493.8	466.1–468.4	19.4
				493.9–496.2	468.5–470.7	19.5
				496.3–498.7	470.8–473.0	19.6
				498.8–501.2	473.1–475.3	19.7
					475.4–477.7	19.8
					477.8–480.0	19.9
					480.1–482.3	20.0
					482.4–484.6	20.1
					484.7–486.9	20.2
					487.0–489.3	20.3
					489.4–491.6	20.4
					491.7–493.9	20.5
					494.0–496.2	20.6
					496.3–498.6	20.7
					498.7–500.9	20.8

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.