



Quarterly Schedule FR

for Annual, Quarterly and Part-Quarterly Filers

Report of Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

- This form must be used to report all sales and self-use of motor fuel and diesel motor fuel, except as noted in these instructions.
- The tax collected on sales of motor fuel and diesel motor fuel, and any use tax due on self-use of these fuels, must be reported on pages 2 and 3 of this schedule, except as otherwise noted in these instructions.
- All other gross and taxable sales, purchases subject to use tax and credits identified with a specific locality must be included in boxes A, B, C and D on page 1 of your regular sales and use tax return.
- Do not enter in box D or on lines 2a or 2b of your sales tax return (Form ST-100, ST-101 or ST-810) the credit for prepaid sales tax on motor fuel or diesel motor fuel sold. **Report this credit on page 2 of this schedule.**

Special Notice - Retailers of Heating Oil Only

Do not report your sales and self-use of heating oil on this form. See the instructions for Schedule B and Forms ST-100, ST-101 or ST-810.

Who Must File

Vendors selling motor fuel or diesel motor fuel at retail or reporting tax on the use of these fuels must use this schedule to report sales tax on their taxable sales and purchases for self-use of leaded, unleaded and premium motor fuel and diesel motor fuel during the period covered by the return. This schedule must be attached to the vendor's sales and use tax return, Form ST-100, ST-101 or ST-810.

Do not use this schedule to report sales of tangible personal property or services, or other purchases subject to use tax. Report these transactions on the appropriate line(s) in Part II of Form ST-100, ST-101 or ST-810, or on other appropriate schedules. (See instructions, Form ST-100-I, for information relating to Form ST-100; Form ST-101-I if you file Form ST-101; or Form ST-810-I if you file Form ST-810.)

Reporting Tax on Motor Fuel and Diesel Motor Fuel

When completing Schedule FR, the vendor must report retail sales and/or self-use of motor fuel and diesel motor fuel on the line for the taxing jurisdiction (locality) in which the fuel is delivered to the customer or in which use occurs.

Computation of Tax

- 1) If you make sales of motor fuel or diesel motor fuel at your location, you must report the taxable sales on the line for the taxing jurisdiction in which the outlet is situated, and compute the tax on the actual selling price at the rate applicable in that locality.
- 2) If you deliver the motor fuel or diesel motor fuel to the retail customer's location, either directly or by common carrier, you must compute the tax on the actual selling price, at the rate in effect at the customer's location. Report it on this schedule on the line for that locality (city or county).

Specific Instructions for Quarterly Schedule FR

Print or type the name, address and identification number as shown on your preaddressed return.

Important — Use this schedule to report sales and use of motor fuel and diesel motor fuel **only**.

Box (1) — Taxable Gallons Sold — Motor Fuel

Enter the number of taxable gallons of leaded, unleaded and premium fuels sold in New York State during the period for which this schedule is being filed. Unleaded fuel includes propane, and premium fuel includes leaded and unleaded premium and aviation gasoline.

Box (2) — Taxable Gallons Sold — Diesel Motor Fuel

Enter the total number of taxable gallons of diesel motor fuel sold during the reporting period.

Box (3) — Nontaxable Gallons Sold — Motor Fuel and Diesel Motor Fuel

Enter the total number of nontaxable gallons of motor fuel and diesel motor fuel sold. Include all types of fuel (leaded, unleaded, premium and diesel motor fuel).

Box (4) — Gross Sales of Motor Fuel and Diesel Motor Fuel

Enter the total dollar amount of sales for all types of motor fuel and for diesel motor fuel made by the business (including those exempt from sales tax). To compute gross sales:

- subtract the sales tax per gallon from the pump (selling) price;
- multiply that amount by the number of gallons sold at that price; and
- add the amounts determined in the preceding step for all pump (selling) prices.

Do not include the amount of sales tax collected. Include motor fuel and diesel motor fuel sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include fuel sales made at business locations outside New York State for fuel delivered outside New York State.

Box (5) — Taxable Sales and Self-Use of Motor Fuel

Enter the amount from line A for column (c).

Box (6) — Taxable Sales and Self-Use of Diesel Motor Fuel

Enter the amount from line A for column (d).

Box (7) — Credits against Tax on Motor Fuel and Diesel Motor Fuel

Enter the total amount of the credits, **excluding the credit for prepaid sales tax on motor fuel and diesel motor fuel**, that can be identified by locality. Substantiation for the credits reported in this box must be attached.

Print name, address and identification number as shown on your preaddressed return.

Name, Identification number, Street address, City, State, ZIP code

These boxes must be completed. (1) Taxable Gallons Sold - Motor Fuel (leaded, unleaded, premium), (2) Taxable Gallons Sold: Diesel Motor Fuel, (3) Nontaxable Gallons Sold: Motor Fuel & Diesel Motor Fuel, (4) Gross Sales of Motor Fuel and Diesel Motor Fuel, (5) Taxable Sales and Self-Use of Motor Fuel

Table with columns: Taxing Jurisdiction (a), % Rate (b), Motor Fuel Taxable Sales and Self-Use (c), Diesel Motor Fuel Taxable Sales and Self-Use (d), Sales and Use Taxes (e), Code. Lists jurisdictions from New York State to Orleans County.

Report of Sales and Use Tax on Motor Fuel and Diesel Motor Fuel March 1, 1997, through May 31, 1997

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Use this schedule for sales and self-use of motor fuel and diesel motor fuel only.

(6) Taxable Sales and Self-Use of Diesel Motor Fuel, (7) Credits Against Tax on Motor Fuel and Diesel Motor Fuel, (8) Check the box indicating the return to which this schedule is attached: ST-100, ST-101, ST-810

Credits for the prepaid sales tax should be reported on line B at the bottom of this page. Attach to your New York State and Local Sales and Use Tax Return, Form ST-100, ST-101 or ST-810.

Table with columns: Taxing Jurisdiction (a), % Rate (b), Motor Fuel Taxable Sales and Self-Use (c), Diesel Motor Fuel Taxable Sales and Self-Use (d), Sales and Use Taxes (e), Code. Lists jurisdictions from Oswego County to New York City.

Do not tear these pages apart. You must file entire form.

A Totals (these figures should be the total of pages 2 and 3), B Credit for prepaid sales tax, C Less refunds received or requested, D Net credit, E Adjusted tax. Includes Motor Fuel, Diesel Motor Fuel, and Total columns with calculation boxes.

If you are filing Schedule FR, whether or not you are reporting any tax on pages 2 or 3 of your return, see Vendor Collection Credit in the instructions on page 4 of this form before entering the total tax due on line 1 of Form ST-100, ST-810 or ST-101.

Box (8) — Return indicator

Check the box indicating the return to which this schedule is attached.

Column (c) — Motor Fuel Taxable Sales and Self-Use

Report in this column the total sales of motor fuel subject to New York State and local sales taxes and motor fuel subject to tax as a result of self-use.

To compute your taxable sales of motor fuel:

- subtract the sales tax per gallon from the pump (selling) price; and
- subtract the 8 cents-per-gallon state gasoline tax (New York City vendors also subtract the 1 cent-per-gallon New York City leaded gasoline tax); and
- multiply this amount by the number of taxable gallons sold.

This calculation must be done for each locality and for each pump (selling) price of the motor fuel.

To compute taxable self-use of motor fuel, multiply the number of gallons used by your purchase price excluding the New York State and New York City motor fuel tax per gallon. If you are a manufacturer or a refiner of motor fuel, compute the tax on your normal selling price to others (excluding only the New York State and New York City tax).

Column (d) — Diesel Motor Fuel Taxable Sales and Self-Use

Report in this column the total sales of diesel motor fuel subject to New York State and local sales taxes and diesel motor fuel subject to tax as a result of self-use.

To compute your taxable sales of diesel motor fuel:

- subtract the sales tax per gallon from the pump (selling) price; and
- subtract the 8 cents-per-gallon New York State diesel fuel tax; and
- multiply this amount by the number of taxable gallons sold.

This calculation must be done for each locality and for each pump (selling) price.

To compute taxable self-use of diesel motor fuel, multiply the number of gallons used by your purchase price (excluding any New York State diesel fuel tax). If you are a manufacturer or a refiner of diesel motor fuel, compute the tax on your normal selling price to others (excluding **only** the New York State diesel motor fuel tax).

Entries in columns (c) and (d) must include the total dollar value of both taxable sales and self-use motor fuel and diesel motor fuel for the period covered by this return.

Column (e) — Sales and Use Taxes

The amount of tax to be reported is the greater of the following:

- the tax computed by multiplying the total of column (c) and column (d) by the combined state and local rate indicated in column (b); or
- the amount actually collected.

Enter on the *Totals* line the sum of the amounts reported in this column on pages 2 and 3.

The *New York City* line on page 3 of this schedule includes Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island) counties.

Line A — Totals

Enter for each column the sum of all amounts reported on pages 2 and 3. Transfer the total for column (c) to box (5) at the top of the schedule, and transfer the total for column (d) to box (6).

Line B — Credit for Prepaid Sales Tax

Enter in the appropriate box the total amount of prepaid sales tax either paid by you or included in the price you paid to your supplier for motor fuel and diesel motor fuel **sold or used during the period**. (This includes all motor fuel and diesel motor fuel sold by you whether or not subject to sales tax* and all motor fuel and diesel motor fuel reported as used during the period.) **Do not include** this amount of credit in box D or on line 2a of your sales and use tax return.

Since regional average retail sales prices are revised yearly and are subject to revision during the year, you may have to compute your credit or credits for prepaid sales tax based on more than one regional average retail sales price. Credit should be taken according to the applicable prepayment stated in the certifications your suppliers gave you.

You must keep records to substantiate the payment for prepaid sales tax to your suppliers for at least three years after filing this return and make these records available upon request by the Commissioner of Taxation and Finance.

Note: Any credits reportable on this schedule, **other than the credit for prepaid sales tax**, that can be identified by locality, should be taken on the appropriate line(s) on this schedule. The total of the credit taken in this manner must also be entered in box (7) at the top of the schedule.

Line C — Refunds Received or Requested

Enter the total amount of any refunds requested for the prepaid sales tax reported on line B above. You must include on this line all refunds **requested**, whether or not these amounts have been received.

Line D — Net Credit

Subtract line C from line B and enter the difference.

Note: Entries on lines B, C and D must be added **across** to complete the *Total* column.

Line E — Adjusted Tax

Subtract the amount on line D, column (e), from line A, column (e), and enter the difference.

Include this *adjusted tax* in the amount reported on Part I, line 1, of your sales and use tax return, Form ST-100, ST-101 or ST-810. If the amount on line E is a minus figure (negative entry), it should be subtracted from any balance of tax reported on your return.

Vendor Collection Credit

The vendor collection credit can be claimed **only** on sales that are subject to New York State sales tax. Therefore, not all receipts reported on schedule FR are eligible for the vendor collection credit. To determine your vendor collection credit, complete the worksheet on page 4 of the quarterly or annual return (ST-100, ST-810 or ST-101) you are filing and the *Vendor Collection Credit* box on page 3. If you report sales tax due on Schedule FR but report **no** tax due on pages 2 or 3 of your return (**or less** tax due than the amount of the vendor collection credit) the figure on page 3, line G, will be a **negative** amount. To determine your net tax due, you must subtract the negative amount on line G from the total tax reported in column (e) of Schedule FR. (If you report tax due on more than one schedule, add the amounts from **all** the schedules before you subtract.) Enter the result in Part I, line 1, of the return.

**Exception: Registered motor fuel or diesel motor fuel distributors making sales in bulk (i.e., sales through a marketing location other than a retail services station) should report the credit for prepaid sales tax on motor fuel or diesel motor fuel sold to exempt purchasers or delivered out of state to their customers on Form FT-945/1045, Parts I and II, lines 10 and 17, respectively.*