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 1st quarter tax period:
**March 1, 2018, through May 31, 2018**

Due date:
**Wednesday, June 20, 2018**

**FR**

Include with Form ST-100

**119**

| 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<br>Taxing jurisdiction | Column B<br>Jurisdiction code | Column C<br>Motor fuel<br>number of taxable gallons | Column D<br>Highway diesel motor fuel<br>number of taxable gallons | Column E<br>Cents-per-<br>gallon rate | Column F<br>Sales and use tax<br>(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): **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<br>Taxing jurisdiction | Column B<br>Jurisdiction code | Column C<br>Number of taxable<br>gallons of B20 biodiesel | Column D<br>Cents-per-<br>gallon rate | Column E<br>Sales and use tax<br>(C x D) |
|---|---|---|---|---|
| New York State only | NE R0016 | | .06 | |
| New York State/MCTD | NE R8046 | | .066 | |

**Column total** (Step 3A): **2**

▲ *Enter this amount in Step 5, in box 7.*

## Step 4 – Calculate local sales tax by jurisdiction (cents-per-gallon rate)

| Column A<br>Taxing jurisdiction | Column B<br>Jurisdiction code | Column C<br>Motor fuel<br>number of taxable gallons | Column D<br>Highway diesel motor fuel<br>number of taxable gallons | Column E<br>Cents-per-<br>gallon rate | Column F<br>Sales and use tax<br>(C + D) x 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<br>**Taxing jurisdiction** | Column B<br>**Jurisdiction code** | Column C<br>**Number of<br>taxable gallons of B20 biodiesel** | Column D<br>Cents-per-<br>gallon rate | Column E<br>**Sales and use tax**<br>(C x D) |
|---|---|---|---|---|
| Seneca County | SE R4526 | | .06 | |

**Column total** (Step 4A):   **4**

▲ *Enter this amount<br>in Step 5, in box 9.*

## Step 5 – Calculate local sales tax by jurisdiction (percentage rate)

| Column A<br>**Taxing jurisdiction**<br>(Jurisdictions are listed in county order) | Column B<br>**Jurisdiction code** | Column C<br>**Motor fuel<br>taxable sales and self-use** | Column D<br>**Highway diesel motor fuel<br>taxable sales and self-use** | Column E<br>**Tax rate** | Column F<br>**Sales and use tax**<br>(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% | |

**Step 5 – Calculate local sales tax by jurisdiction (percentage rate)** *(continued)*

| Column A<br>**Taxing jurisdiction**<br>(Jurisdictions are listed in county order) | Column B<br>**Jurisdiction code** | Column C<br>**Motor fuel**<br>taxable sales and self-use | **+** Column D<br>**Highway diesel motor fuel**<br>taxable sales and self-use | **✕** Column E<br>Tax rate | **=** Column F<br>**Sales and use tax**<br>(C + D) x E |
|---|---|---|---|---|---|
| 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% | |
| 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 | ST R4004 | .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 | 4¼% | |
| 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 | 3% | |
|    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% | |

| Sales tax identification number | | **119** | **Quarterly Schedule FR** |
|---|---|---|---|

## Step 5 – Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

| Column A<br>**Taxing jurisdiction**<br>(Jurisdictions are listed in county order) | Column B<br>**Jurisdiction code** | Column C<br>**Motor fuel**<br>taxable sales and self-use | **+** Column D<br>**Highway diesel motor fuel**<br>taxable sales and self-use **✕** | Column E<br>Tax rate **=** | Column F<br>**Sales and use tax**<br>(C + D) x E |
|---|---|---|---|---|---|
| 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:** **10**
*(Box 5 + box 6 + box 7 + box 8 + box 9)*

## Step 6 – Calculate tax adjustments

*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.* ▼

| | 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<br>Box 14 minus box 15 = box 16 | **13** [ ] **+** | **16** [ ] **=** | **17** [ ] |

**Adjusted tax:** **18**
*(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 (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. |

**ST-100**
**FR**

Insert Form ST-100.10
inside Form ST-100