New York State and Local Sales and Use Tax

SCHEDULE R
Report of Sales and Use Tax on Motor Fuel

R

Special Instructions For Form ST-100, ST-101 and ST-810

Motor fuel sales or self-use must **NOT** be included in the amounts reported in boxes A, B, and C on page 1 of your sales and use tax return (Form ST-100, ST-101 or ST-810). Report these sales and self-use amounts only on page 2 of this schedule. The credit for prepaid sales tax must **NOT** be included in the amounts reported in Box D or on lines 2a or 2b of your sales and use tax return (ST-100, ST-101 or ST-810). Report this credit amount only on Page 2 of this schedule.

Add the adjusted tax reported on line E on this schedule to the tax reported on line 1 of your sales and use tax return (Form ST-100, ST-101 or ST-810).

With the exception of motor fuel and diesel motor fuel, all gross sales, taxable sales, purchases subject to use tax and credits (those identified with a specific locality) of the business must be included in Boxes A, B, C and D on page 1 of your sales and use tax return.

WHO MUST FILE:

Vendors selling motor fuel at retail or reporting tax on the use of motor fuel must use this *schedule* to report sales tax on their taxable sales and purchases for self-use of leaded, unleaded and premium 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 or ST-810.

DO NOT USE THIS SCHEDULE TO REPORT:

- taxable sales of *diesel* motor fuel and any use tax due on diesel motor fuel. These transactions must be reported on Form ST-100.8, Schedule E, *Report of Sales and Use Tax on Diesel Motor Fuel.*
- other sales of tangible personal property or services, or other purchases subject to use tax. These transactions should be reported on the appropriate line(s) on page 2 of Form ST-100 or ST-101 or ST-810 or on other appropriate schedules. (See Instructions, Form ST-100-I, for information relating to ST-100, Form ST-101.9 if you file ST-101, or Form ST-851.1 if you file ST-810.)

REPORTING TAX ON MOTOR FUEL

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

COMPUTATION OF TAX

1) If the vendor is making sales of motor fuel at his location, the taxable sale is to be reported on the line for the taxing jurisdicition in which his outlet is situated, and the tax is computed on the actual selling price at the rate applicable in that locality.
2) If the motor fuel is delivered to the retail purchaser's location by the vendor or by common carrier, the tax is computed on the actual selling price, at the rate in effect at the purchaser's location and reported on this schedule on the line for that locality (city or county). If the fuel is delivered to a customer in a locality not listed on this schedule, the sale is to be reported on the New York State Only line.

Vendors who collect **only** local tax from their customers (exemption certificate received), should report this tax on the blank lines on page two. Complete columns (a), (b), (d) and (e).

SPECIFIC INSTRUCTIONS FOR SCHEDULE R

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

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

Box 1—Taxable Gallons Sold

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 kerosene compounds and propane. Premium fuel includes leaded and unleaded premium and aviation gasoline.

Box 2—Total Taxable Gallons Used

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

Box 3--Total Nontaxable Gallons Sold

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

Box 4—Gross Sales of Motor Fuel

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

a. subtract the **sales** tax per gallon from the pump (selling) price,

(continued on page 3)

ST-100.9 (9/86)

Read instructions on FRONT and BACK before making entries below.

New York State and Local Sales an

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			(2) Total Taxable Gallons Used	(3) Total Nontaxable Gallons Sold	(4) Gross Sales of Motor Fuel	(5) Taxable Sales Motor Fuel
leaded	unleaded	premium				
gal.	gal.	gal.	gal.	gal.	$	$

TAXING JURISDICTION (a)	% RATE (b)	TAXABLE SALES OF MOTOR FUEL (to nearest dollar) (c)	TAXABLE SELF-USE OF MOTOR FUEL (to nearest dollar) (d)	SALES AND USE TAXES b × (c + d) (dollars and cents) (e)	CODE
NEW YORK STATE ONLY	**4**				**R0002**
Albany	7				R0172
Allegany	7				R0212
Broome	7				R0312
Cattaraugus - except	8				R0499
Olean (city)	8				R0419
Salamanca (city)	8				R0429
Cayuga	7				R0502
Chautauqua	7				R0602
Chemung - except	7				R0792
Elmira (city)	7				R0712
Chenango	6				R0802
Clinton - except	7				R0992
Plattsburgh (city)	7				R0912
Columbia	7				R1008
Cortland	7				R1102
Dutchess - except	5¼				R1309
Poughkeepsie (city)	7¼				R1339
Erie	8				R1415
Essex	7				R1502
Franklin	7				R1602
Fulton (county)	7				R1702
Genesee - except	7				R1892
Batavia (city)	7				R1822
Greene	7				R1912
Hamilton	7				R2002
Jefferson	7				R2202
Lewis	6				R2302
Livingston	7				R2402
Madison - except	7				R2582
Oneida (city)	7				R2526
Monroe	7				R2602
Montgomery - except	7				R2792
Amsterdam (city)	7				R2712
Nassau - except	8				R2848
Glen Cove (city)	8				R2824
Niagara	7				R2902
Oneida - except	7				R3002
Rome (city)	7				R3038
Sherrill (city)	7				R3048
Utica (city)	7				R3055
Onondaga	7				R3102
Ontario- except	7				R3272
Canandaigua (city)	7				R3232
Geneva (city)	7				R3242

Report of Sales and Use Tax on Motor Fuel

Use this schedule for sales and self-use of MOTOR FUEL only

R

GE TWO

(6) Taxable Self-Use of Motor Fuel	(7) Credits Against Tax on Motor Fuel	(8) Check the box indicating the return to which this schedule is attached:
$	$	☐ ST-100 (287) ☐ ST-101 (A87) ☐ ST-810 (0687)

- Credit 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.

TAXING JURISDICTION (a)	% RATE (b)	TAXABLE SALES OF MOTOR FUEL (to nearest dollar) (c)	TAXABLE SELF-USE OF MOTOR FUEL (to nearest dollar) (d)	SALES AND USE TAXES b × (c + d) (dollars and cents) (e)	CODE
Orange	6¼				R3305
Orleans	7				R3472
Fulton (city)	7				R3532
Oswego (city)	7				R3542
Otsego	6				R3602
Putnam	6¾				R3729
Rensselaer	7				R3878
Rockland	6¼				R3902
St. Lawrence - except	7				R4092
Ogdensburg (city)	7				R4012
Saratoga	7				R4103
Schenectady (city)	6½				R4212
Schoharie	6				R4302
Schuyler	7				R4402
Seneca	7				R4512
Steuben - except	7				R4682
Hornell (city)	7				R4622
Corning (city)	7				R4612
Suffolk	7½				R4709
Sullivan	7				R4812
Tioga	7				R4905
Tompkins-except	7				R5092
Ithaca (city)	7				R5012
Ulster	7				R5112
Warren - except	7				R5292
Glens Falls (city)	7				R5212
Washington	7				R5302
Wayne	7				R5402
Westchester - except	5¾				R5508
Mount Vernon (city)	8¼				R5513
New Rochelle (city)	7¼				R6585
White Plains (city)	7¼				R5560
Yonkers (city)	8¼				R6578
Wyoming	7				R5602
Yates	7				R5702
NEW YORK CITY	**8¼**				**R8009**
A **TOTALS** (these amounts should be the total of BOTH the LEFT and RIGHT SIDES of this page)					

Transfer this amount to Box 5 above — Transfer this amount to Box 6 above

B **CREDIT FOR PREPAID SALES TAX ON MOTOR FUEL** *(see instructions)*	( )	
C **Less refunds received or requested** *(see instructions)*		
D **NET CREDIT** *(subtract line C from Line B)*	( )	R 7777
E **ADJUSTED TAX** *(subtract line D from line A)*		

INCLUDE THIS AMOUNT ON LINE 1, PAGE 1, ST-100, ST-101 or ST-810

b. multiply that amount by the number of gallons sold at that price, and

c. add the amounts determined in Step b for all pump (selling) prices.

Do not include the amount of sales tax collected. Include 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 motor fuel sales made at business locations outside New York State when the fuel will not be delivered into New York State.

Box 5—Taxable Sales of Motor Fuel
Enter the amount from line A for Column (c).

Box 6—Taxable Self-Use of Motor Fuel
Enter the amount from line A for Column (d).

Box 7—Credits against Tax on Motor Fuel

Enter the total amount of the credits, **excluding the credit for prepaid sales tax,** which can be identified by locality. Substantiation for the credits reported in this box must be attached.

Box 8—Return Indicator

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

Column (c)—Taxable Sales of Motor Fuel

Report in this column only those sales subject to New York State and local sales taxes. To compute this amount, you must:

a. subtract the sales tax per gallon from the pump (selling) price,

b. subtract the 8¢ per gallon state gasoline tax (New York City vendors also subtract the 1¢ per gallon New York City leaded gasoline tax) and

c. 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.

Column (d)—Taxable Self-Use of Motor Fuel

Enter on the appropriate locality line the total dollar amount of motor fuel subject to tax as a result of self-use. To compute the taxable amount you must multiply the number of gallons used by your purchase price **including** the federal (but not the state or New York City) motor fuel tax per gallon. In the case of a manufacturer or a refiner of motor fuel the tax must be computed on his normal selling price to others, including the federal motor fuel tax.

Column (e)—Sales and Use Taxes

Compute the tax by multiplying the rate in column (b) by the total of the amounts in columns (c) and (d). The amount of tax to be reported is either:

a. the tax computed or

b. the amount actually collected from your customers, whichever is greater.

Line A—Totals

Enter for each column the sum of all amounts reported on both the left and right sides of this page. 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 on Motor Fuel

Enter the total amount of prepaid sales tax either paid by you or included in the price you paid to your supplier for motor fuel **sold or used during the period.** (This includes all motor fuel sold by you whether or not subject to sales tax* and all 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 tax return.

* *Exception: Registered distributors making sales in bulk (i.e., sales through a marketing location other than a retail service station) should report the credit for prepaid sales tax on motor fuel sold to exempt purchasers or delivered out of state to your customers on Form FT-945, Part II, Line 10c and not on this schedule.*

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

NOTE:

Any credits reportable on this schedule ***other than the credit for prepaid sales tax*** *which 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 6 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 on motor fuel 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.

Line E—Adjusted Tax

Subtract line D from line A and enter the difference.

Include the "adjusted tax" in the amount reported on 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 the amounts required to be reported on line 1 of Form ST-100, ST-101 or ST-810.