New York State and Local Sales and Use Tax Return

Quarterly Schedule FR

for Quarterly and Part-Quarterly Filers

FR

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 page 2 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). If the fuel is delivered to a customer in a locality not listed on this schedule, report the sale on the *New York State Only* line.

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 — Total 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.

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

FR

December 1, 1995, through **February 29, 1996**

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 *(to nearest dollar)*	(7) Credits Against Tax on Motor Fuel and Diesel Motor Fuel *(to nearest dollar)*	(8) Check the box indicating the return to which this schedule is attached: ☐ ST-100 (396) ☐ ST-101 (A96) ☐ ST-810 (0996)

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)	Motor Fuel Taxable Sales and Self-Use (to nearest dollar) (c)	Diesel Motor Fuel Taxable Sales and Self-Use (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
Oswego County (outside cities of Fulton and Oswego)	4				R3599
Fulton (city only)	7				R3532
Oswego (city only)	7				R3542
Otsego County	7				R3603
Putnam County	7¼				R3714
Rensselaer County	8				R3875
Rockland County	7¼				R3904
St. Lawrence County (outside city of Ogdensburg)	7				R4092
Ogdensburg (city only)	7				R4012
Saratoga County	7				R4103
Schenectady County	7				R4234
Schoharie County	7				R4303
Schuyler County	7				R4402
Seneca County	7				R4512
Steuben County (outside cities of Hornell and Corning)	8				R4688
Hornell (city only)	8				R4630
Corning (city only)	8				R4616
Suffolk County (12/1/95 - 12/31/95)	8½				R4706
(1/1/96 - 2/29/96)	8¼				R4760
Sullivan County	7				R4812
Tioga County	7½				R4903
Tompkins County (outside city of Ithaca)	8				R5096
Ithaca (city only)	8				R5013
Ulster County	7¾				R5113
Warren County (outside city of Glens Falls)	7				R5292
Glens Falls (city only)	7				R5212
Washington County	7				R5302
Wayne County	7				R5402
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers)	6¾				R5503
Mount Vernon (city only)	8¼				R5513
New Rochelle (city only)	8¼				R6855
White Plains (city only)	7¾				R5555
Yonkers (city only)	8¼				R6578
Wyoming County	8				R5605
Yates County	7				R5702
New York City	**8¼**				**R8009**
A Totals **(these figures should be the total of pages 2 and 3)**					

	Motor Fuel (Enter this amount in box 5 above)		Diesel Motor Fuel (Enter this amount in box 6 above)		Total
B Credit for prepaid sales tax *(see instructions)*	( )	+	( )	=	( )
C Less refunds received or requested *(see instructions)*		+		=	
D Net credit *(subtract line C from line B)*	( )	+	( )	=	( )
E Adjusted tax *(subtract line D, column e from line A, column e)*					
	T4444		X8888		Include this amount on Form ST-100, ST-101 or ST-810, Part I, line 1.

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.

 Read instructions on **front and back** before making entries below

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			(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 *(to nearest dollar)*	(5) Taxable Sales and Self-Use of Motor Fuel *(to nearest dollar)*
leaded	unleaded	premium				
gal.	gal.	gal.	gal.	gal.		

Taxing Jurisdiction (a)	**% Rate** (b)	**Motor Fuel** Taxable Sales and Self-Use (to nearest dollar) (c)	**Diesel Motor Fuel** Taxable Sales and Self-Use (to nearest dollar) (d)	**Sales and Use Taxes** b × (c + d) (dollars and cents) (e)	**Code**
New York State only	**4**				**R0002**
Albany County	8				R0179
Allegany County	8				R0215
Broome County	8				R0313
Cattaraugus County (outside cities of Olean and Salamanca)	8				R0499
Olean (city only)	8				R0419
Salamanca (city only)	8				R0429
Cayuga County	8				R0506
Chautauqua County	7				R0602
Chemung County	7				R0793
Chenango County (outside city of Norwich)	7				R0805
Norwich (city only)	7				R0844
Clinton County	7				R0993
Columbia County	8				R1003
Cortland County	8				R1122
Delaware County	6				R1202
Dutchess County	7¼				R1303
Erie County	8				R1415
Essex County	7				R1502
Franklin County	7				R1602
Fulton County (outside cities of Gloversville and Johnstown)	7				R1706
Gloversville (city only)	7				R1715
Johnstown (city only)	7				R1724
Genesee County (outside city of Batavia)	8				R1894
Batavia (city only)	8				R1824
Greene County	8				R1903
Hamilton County	7				R2002
Herkimer County	8				R2104
Jefferson County	7				R2202
Lewis County	7				R2303
Livingston County	7				R2402
Madison County (outside city of Oneida)	7				R2582
Oneida (city only)	7				R2526
Monroe County	8				R2605
Montgomery County	7				R2793
Nassau County	8½				R2804
Niagara County	7				R2902
Oneida County (outside cities of Rome, Sherrill and Utica)	8				R3003
Rome (city only)	8¼				R3033
Sherrill (city only)	8				R3045
Utica (city only)	8				R3056
Onondaga County	7				R3102
Ontario County (outside cities of Canandaigua and Geneva)	7				R3272
Canandaigua (city only)	7				R3232
Geneva (city only)	7				R3242
Orange County	7¼				R3303
Orleans County	8				R3473

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.

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;

— 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 10 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 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 of 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).

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 prices. 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,** 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 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 **totals** column.

Line E — Adjusted Tax
Subtract line D total from line A, col. (e) and enter the difference.

Include the "adjusted tax" in the amount reported in 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 the balance of tax due with the 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 Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, 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 Form ST-100 (**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. Enter the result in Part I, line 1, of Form ST-100. (If you report tax due on more than one schedule, add the amounts from **all** the schedules before you subtract.)

* *Exception: Registered motor fuel or diesel motor fuel 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 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.*