



Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

For tax period: March 1, 2005, through February 28, 2006
Due date: Monday, March 20, 2006

Include with Form ST-101 A06

Sales tax identification number Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)

STEP 1 - Summary of gallons sold

Table with columns for Taxable gallons sold (Motor fuel: Regular, Mid-grade, Premium) and Non-taxable gallons sold (Motor fuel, Diesel motor fuel).

STEP 2 - Summary of gross sales and total credits

Table for gross sales and total credits, showing Gross sales of motor fuel and diesel motor fuel including exempt sales and Total credits against tax.

STEP 3 - Calculate sales tax by jurisdiction

Large table for calculating sales tax by jurisdiction, with columns for Taxing jurisdiction, Jurisdiction code, Motor fuel taxable sales and self-use, Diesel motor fuel taxable sales and self-use, Tax rate, and Sales and use tax.

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Erie County (3/1/05 - 5/31/05)	ER R1401	.00		.00		8¼%	
Erie County (6/1/05 - 6/30/05)	ER R1411	.00		.00		8%	
Erie County (7/1/05 - 1/14/06)	ER R1421	.00		.00		8¼%	
Erie County (1/15/06 - 2/28/06)	ER R1451	.00		.00		8¾%	
Essex County (3/1/05 - 5/31/05)	ES R1511	.00		.00		8%	
Essex County (6/1/05 - 2/28/06)	ES R1521	.00		.00		7¾%	
Franklin County (3/1/05 - 5/31/05)	FR R1601	.00		.00		7¼%	
Franklin County (6/1/05 - 2/28/06)	FR R1611	.00		.00		7%	
Fulton County (outside the following) (3/1/05 - 5/31/05)	FU R1701	.00		.00		7¼%	
Fulton County (outside the following) (6/1/05 - 11/30/05)	FU R1711	.00		.00		7%	
Fulton County (outside the following) (12/1/05 - 2/28/06)	FU R1791	.00		.00		8%	
Gloversville (city) (3/1/05 - 5/31/05)	GL R1761	.00		.00		7¼%	
Gloversville (city) (6/1/05 - 11/30/05)	GL R1781	.00		.00		7%	
Gloversville (city) (12/1/05 - 2/28/06)	GL R1741	.00		.00		8%	
Johnstown (city) (3/1/05 - 5/31/05)	JO R1771	.00		.00		7¼%	
Johnstown (city) (6/1/05 - 11/30/05)	JO R1721	.00		.00		7%	
Johnstown (city) (12/1/05 - 2/28/06)	JO R1751	.00		.00		8%	
Genesee County (3/1/05 - 5/31/05)	GE R1801	.00		.00		8¼%	
Genesee County (6/1/05 - 2/28/06)	GE R1811	.00		.00		8%	
Greene County (3/1/05 - 5/31/05)	GR R1901	.00		.00		8¼%	
Greene County (6/1/05 - 2/28/06)	GR R1911	.00		.00		8%	
Hamilton County (3/1/05 - 5/31/05)	HA R2001	.00		.00		7¼%	
Hamilton County (6/1/05 - 2/28/06)	HA R2011	.00		.00		7%	
Herkimer County (3/1/05 - 5/31/05)	HE R2101	.00		.00		8¼%	
Herkimer County (6/1/05 - 2/28/06)	HE R2111	.00		.00		8%	
Jefferson County (3/1/05 - 5/31/05)	JE R2211	.00		.00		8%	
Jefferson County (6/1/05 - 2/28/06)	JE R2221	.00		.00		7¾%	
Lewis County (3/1/05 - 5/31/05)	LE R2311	.00		.00		8%	
Lewis County (6/1/05 - 2/28/06)	LE R2321	.00		.00		7¾%	
Livingston County (3/1/05 - 5/31/05)	LI R2401	.00		.00		8¼%	
Livingston County (6/1/05 - 2/28/06)	LI R2411	.00		.00		8%	
Madison County (outside the following) (3/1/05 - 5/31/05)	MA R2501	.00		.00		8¼%	
Madison County (outside the following) (6/1/05 - 2/28/06)	MA R2511	.00		.00		8%	
Oneida (city) (3/1/05 - 5/31/05)	ON R2531	.00		.00		8¼%	
Oneida (city) (6/1/05 - 2/28/06)	ON R2541	.00		.00		8%	
Monroe County (3/1/05 - 5/31/05)	MO R2601	.00		.00		8¼%	
Monroe County (6/1/05 - 2/28/06)	MO R2611	.00		.00		8%	
Montgomery County (3/1/05 - 5/31/05)	MO R2791	.00		.00		8¼%	
Montgomery County (6/1/05 - 2/28/06)	MO R2781	.00		.00		8%	
Nassau County (3/1/05 - 5/31/05)	NA R2801	.00		.00		8¾%	
Nassau County (6/1/05 - 2/28/06)	NA R2811	.00		.00		8⅝%	
Niagara County (3/1/05 - 5/31/05)	NI R2901	.00		.00		8¼%	
Niagara County (6/1/05 - 2/28/06)	NI R2911	.00		.00		8%	
Oneida County (outside the following) (3/1/05 - 5/31/05)	ON R3011	.00		.00		9¾%	
Oneida County (outside the following) (6/1/05 - 2/28/06)	ON R3081	.00		.00		9½%	
Rome (city) (3/1/05 - 5/31/05)	RO R3031	.00		.00		9¾%	
Rome (city) (6/1/05 - 2/28/06)	RO R3091	.00		.00		9½%	
Sherrill (city) (3/1/05 - 5/31/05)	SH R3071	.00		.00		9¾%	
Sherrill (city) (6/1/05 - 2/28/06)	SH R3014	.00		.00		9½%	
Utica (city) (3/1/05 - 5/31/05)	UT R3061	.00		.00		9¾%	
Utica (city) (6/1/05 - 2/28/06)	UT R3016	.00		.00		9½%	
Onondaga County (3/1/05 - 5/31/05)	ON R3111	.00		.00		8¼%	
Onondaga County (6/1/05 - 2/28/06)	ON R3121	.00		.00		8%	

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	Column D Diesel motor fuel taxable sales and self-use	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Ontario County (outside the following) (3/1/05 - 5/31/05)	ON R3271	.00	.00	7¼%	
Ontario County (outside the following) (6/1/05 - 2/28/06)	ON R3281	.00	.00	7%	
Canandaigua (city) (3/1/05 - 5/31/05)	CA R3231	.00	.00	7¼%	
Canandaigua (city) (6/1/05 - 2/28/06)	CA R3251	.00	.00	7%	
Geneva (city) (3/1/05 - 5/31/05)	GE R3241	.00	.00	7¼%	
Geneva (city) (6/1/05 - 2/28/06)	GE R3261	.00	.00	7%	
Orange County (3/1/05 - 5/31/05)	OR R3311	.00	.00	8¼%	
Orange County (6/1/05 - 2/28/06)	OR R3321	.00	.00	8½%	
Orleans County (3/1/05 - 5/31/05)	OR R3471	.00	.00	8¼%	
Orleans County (6/1/05 - 2/28/06)	OR R3481	.00	.00	8%	
Oswego County (outside the following) (3/1/05 - 5/31/05)	OS R3581	.00	.00	8¼%	
Oswego County (outside the following) (6/1/05 - 2/28/06)	OS R3501	.00	.00	8%	
Fulton (city) (3/1/05 - 5/31/05)	FU R3531	.00	.00	8¼%	
Fulton (city) (6/1/05 - 2/28/06)	FU R3551	.00	.00	8%	
Oswego (city) (3/1/05 - 5/31/05)	OS R3521	.00	.00	8¼%	
Oswego (city) (6/1/05 - 2/28/06)	OS R3561	.00	.00	8%	
Otsego County (3/1/05 - 5/31/05)	OT R3611	.00	.00	8¼%	
Otsego County (6/1/05 - 2/28/06)	OT R3621	.00	.00	8%	
Putnam County (3/1/05 - 5/31/05)	PU R3701	.00	.00	7½%	
Putnam County (6/1/05 - 8/31/05)	PU R3711	.00	.00	7¾%	
Putnam County (9/1/05 - 2/28/06)	PU R3721	.00	.00	7⅞%	
Rensselaer County (3/1/05 - 5/31/05)	RE R3871	.00	.00	8¼%	
Rensselaer County (6/1/05 - 2/28/06)	RE R3881	.00	.00	8%	
Rockland County (3/1/05 - 5/31/05)	RO R3901	.00	.00	8½%	
Rockland County (6/1/05 - 2/28/06)	RO R3911	.00	.00	8%	
St. Lawrence County (3/1/05 - 5/31/05)	ST R4081	.00	.00	7¼%	
St. Lawrence County (6/1/05 - 2/28/06)	ST R4091	.00	.00	7%	
Saratoga County (outside the following) (3/1/05 - 5/31/05)	SA R4101	.00	.00	7¼%	
Saratoga County (outside the following) (6/1/05 - 2/28/06)	SA R4111	.00	.00	7%	
Saratoga Springs (city) (3/1/05 - 5/31/05)	SA R4121	.00	.00	7¼%	
Saratoga Springs (city) (6/1/05 - 2/28/06)	SA R4131	.00	.00	7%	
Schenectady County (3/1/05 - 5/31/05)	SC R4231	.00	.00	8¼%	
Schenectady County (6/1/05 - 2/28/06)	SC R4241	.00	.00	8%	
Schoharie County (3/1/05 - 5/31/05)	SC R4311	.00	.00	8¼%	
Schoharie County (6/1/05 - 2/28/06)	SC R4321	.00	.00	8%	
Schuyler County (3/1/05 - 5/31/05)	SC R4401	.00	.00	8¼%	
Schuyler County (6/1/05 - 2/28/06)	SC R4411	.00	.00	8%	
Seneca County (3/1/05 - 5/31/05)	SE R4501	.00	.00	8¼%	
Seneca County (6/1/05 - 2/28/06)	SE R4511	.00	.00	8%	
Steuben County (outside the following) (3/1/05 - 5/31/05)	ST R4681	.00	.00	8¼%	
Steuben County (outside the following) (6/1/05 - 2/28/06)	ST R4691	.00	.00	8%	
Corning (city) (3/1/05 - 5/31/05)	CO R4601	.00	.00	8¼%	
Corning (city) (6/1/05 - 2/28/06)	CO R4611	.00	.00	8%	
Hornell (city) (3/1/05 - 5/31/05)	HO R4631	.00	.00	8¼%	
Hornell (city) (6/1/05 - 2/28/06)	HO R4641	.00	.00	8%	
Suffolk County (3/1/05 - 5/31/05)	SU R4701	.00	.00	8¾%	
Suffolk County (6/1/05 - 2/28/06)	SU R4711	.00	.00	8⅝%	
Sullivan County (3/1/05 - 5/31/05)	SU R4801	.00	.00	7¾%	
Sullivan County (6/1/05 - 2/28/06)	SU R4811	.00	.00	7½%	
Tioga County (3/1/05 - 5/31/05)	TI R4911	.00	.00	8¼%	
Tioga County (6/1/05 - 2/28/06)	TI R4921	.00	.00	8%	
Tompkins County (outside the following) (3/1/05 - 5/31/05)	TO R5091	.00	.00	8¼%	
Tompkins County (outside the following) (6/1/05 - 2/28/06)	TO R5081	.00	.00	8%	
Ithaca (city) (3/1/05 - 5/31/05)	IT R5011	.00	.00	8¼%	
Ithaca (city) (6/1/05 - 2/28/06)	IT R5021	.00	.00	8%	
Ulster County (3/1/05 - 5/31/05)	UL R5101	.00	.00	8¼%	
Ulster County (6/1/05 - 2/28/06)	UL R5111	.00	.00	8%	

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	Column D Diesel motor fuel taxable sales and self-use	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Warren County (outside the following) (3/1/05 - 5/31/05)	WA R5291	.00	.00	7¼%	
Warren County (outside the following) (6/1/05 - 2/28/06)	WA R5281	.00	.00	7%	
Glens Falls (city) (3/1/05 - 5/31/05)	GL R5201	.00	.00	7¼%	
Glens Falls (city) (6/1/05 - 2/28/06)	GL R5211	.00	.00	7%	
Washington County (3/1/05 - 5/31/05)	WA R5301	.00	.00	7¼%	
Washington County (6/1/05 - 2/28/06)	WA R5311	.00	.00	7%	
Wayne County (3/1/05 - 5/31/05)	WA R5411	.00	.00	8¼%	
Wayne County (6/1/05 - 2/28/06)	WA R5421	.00	.00	8%	
Westchester County (outside the following) (3/1/05 - 5/31/05)	WE R5591	.00	.00	7½%	
Westchester County (outside the following) (6/1/05 - 2/28/06)	WE R5581	.00	.00	7¾%	
Mount Vernon (city) (3/1/05 - 5/31/05)	MO R5511	.00	.00	8½%	
Mount Vernon (city) (6/1/05 - 2/28/06)	MO R5521	.00	.00	8¾%	
New Rochelle (city) (3/1/05 - 5/31/05)	NE R6851	.00	.00	8½%	
New Rochelle (city) (6/1/05 - 2/28/06)	NE R6861	.00	.00	8¾%	
White Plains (city) (3/1/05 - 5/31/05)	WH R5551	.00	.00	8%	
White Plains (city) (6/1/05 - 2/28/06)	WH R5561	.00	.00	7⅞%	
Yonkers (city) (3/1/05 - 5/31/05)	YO R6501	.00	.00	8½%	
Yonkers (city) (6/1/05 - 2/28/06)	YO R6511	.00	.00	8¾%	
Wyoming County (3/1/05 - 5/31/05)	WY R5601	.00	.00	8¼%	
Wyoming County (6/1/05 - 2/28/06)	WY R5621	.00	.00	8%	
Yates County (3/1/05 - 5/31/05)	YA R5711	.00	.00	8¼%	
Yates County (6/1/05 - 2/28/06)	YA R5721	.00	.00	8%	
New York City (3/1/05 - 5/31/05)	NE R8011	.00	.00	8⅝%	
New York City (6/1/05 - 2/28/06)	NE R8051	.00	.00	8¾%	
<b>Column totals:</b>		<b>.00</b>	<b>.00</b>		<b>1</b>

<b>STEP 4 — Calculate tax adjustments</b>	Motor fuel <i>CR T4444</i>	Diesel motor fuel <i>CR X8888</i>
Credit for prepaid sales tax	2 [ ]	5 [ ]
Refunds received or requested	3 [ ]	6 [ ]
Net credit Box 2 minus box 3 = box 4; Box 5 minus box 6 = box 7	4 [ ]	7 [ ]
		8 [ ]
		<b>Adjusted tax (Box 1 minus box 8):</b> 9 [ ]

Enter this total on Form ST-101, page 2, Column F, in box 2.

<b>STEP 5 — Totals for vendor collection credit calculation</b>	March 1, 2005 - May 31, 2005	
	Motor fuel	Diesel motor fuel
Total sales and self-use for 3/1/05 - 5/31/05:	10 .00	11 .00
Total self-use for 3/1/05 - 5/31/05:	12 .00	13 .00
Subtract self-use from total sales and self-use for 3/1/05 - 5/31/05: Box 10 minus box 12 = box 14 Box 11 minus box 13 = box 15	14 .00	15 .00
		16 .00
	<b>June 1, 2005 - February 28, 2006</b>	
	Motor fuel	Diesel motor fuel
Total sales and self-use for 6/1/05 - 2/28/06:	17 .00	18 .00
Total self-use for 6/1/05 - 2/28/06:	19 .00	20 .00
Subtract self-use from total sales and self-use for 6/1/05 - 2/28/06: Box 17 minus box 19 = box 21 Box 18 minus box 20 = box 22	21 .00	22 .00
		23 .00

Enter this total on Form ST-101, page 7, Section 2, Part 1, in box 15.

# Annual Schedule FR Instructions

## Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Report transactions for the period March 1, 2005, through February 28, 2006.

### Who must file

Vendors selling motor fuel or diesel motor fuel at retail or reporting tax on the self-use of these fuels must file Form ST-101.10, *Annual Schedule FR*, to report tax on their taxable sales and purchases of motor fuel or diesel motor fuel during the period covered by the return.

#### Special notice: Retailers of heating oil only

Do not report your sales and self-use of heating oil on this form. See Form ST-101-I, *Instructions for Form ST-101*, and Form ST-101.3, *Annual Schedule B*, for information on how to report heating oil transactions.

### Specific instructions

#### Identification number and name

Print the sales tax identification number and legal name as shown on Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

### STEP 1 — Summary of gallons sold

#### Taxable gallons sold — Motor fuel

Enter the number of taxable gallons of all types of **motor fuels** sold in New York State during the annual period for which this schedule is being filed. Separate your gallons sold into three categories: Regular, mid-grade, and premium. Include **propane** in the **Regular** category, and **aviation gasoline** in the **Premium** category.

#### Taxable gallons sold — Diesel motor fuel

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

#### Non-taxable gallons sold

Enter the combined total of non-taxable gallons of motor fuel (combining regular, mid-grade, and premium) and diesel motor fuel sold during the annual reporting period.

### STEP 2 — Summary of gross sales and total credits

#### Gross sales of motor fuel and diesel motor fuel

Enter the total dollar amount of sales made for all types of motor fuel and for diesel motor fuel (including those **exempt** from sales tax).

To compute gross sales:

1. subtract the sales tax per gallon from the pump price (see Publication 872, *Sales Tax Collection Charts For Motor Fuel or Diesel Motor Fuel Sold at Retail* for detailed instructions);
2. multiply that amount by the number of gallons sold at that price; and
3. add the amounts determined in the preceding step for all pump prices.

#### Do not include the amount of sales tax collected.

Include motor fuel and diesel motor fuel sales made in 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 sales made at business locations outside New York State for delivery outside New York State.

#### Total credits against tax on motor fuel and diesel motor fuel

Enter the total amount of the credits that you can identify by jurisdiction and that will be claimed in Step 3 as a subtraction from sales. You must attach

substantiation for the credits reported in this box. Do not include the credit for prepaid sales tax on motor fuel and diesel motor fuel, which is claimed in Step 4.

### STEP 3 — Calculate sales tax by jurisdiction

#### Credits

Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

#### Reporting sales and self-use of motor fuel and diesel motor fuel in Column C and Column D

Entries in Column C and Column D must include the total dollar value of both taxable retail sales and self-use of motor fuel and diesel motor fuel for the period covered by this return. Report your taxable sales and self-use on the line for the taxing jurisdiction in which the fuel is delivered to the customer or in which you use it.

- If you make sales of motor fuel or diesel motor fuel at your place of business, you must report the taxable sales on the line for the taxing jurisdiction in which your business is located, and compute the tax on the actual selling price at the rate applicable in that jurisdiction.
- If you deliver motor fuel or diesel motor fuel to the retail customer's place of business, either directly or by common carrier, you must compute the tax on the actual selling price, at the rate in the jurisdiction where the customer is located. Report the sale on the line for that jurisdiction.

#### Column C — Motor fuel taxable sales and self-use

Report your total sales of motor fuel subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use.

To compute your **taxable sales** of motor fuel:

1. subtract the sales tax per gallon from the pump price (see Publication 872);
2. subtract the eight cents-per-gallon state gasoline tax; and
3. multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump price of the motor fuel.

To compute **taxable self-use** of motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding the New York State motor fuel tax per gallon).

#### Column D — Diesel motor fuel taxable sales and self-use

Report your total sales of **diesel motor fuel** subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use.

To compute your **taxable sales** of diesel motor fuel:

1. subtract the sales tax per gallon from the pump price (see Publication 872);
2. subtract the eight cents-per-gallon New York State diesel motor fuel tax; and
3. multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump price of the diesel motor fuel.

To compute **taxable self-use** of diesel motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding any New York State diesel motor fuel tax).

**Column F — Sales and use tax**

The amount of tax to report for each jurisdiction is the **greater** of the following: The tax computed by multiplying the total of Column C and Column D by the tax rate entered in Column E; or the amount actually collected. Enter the greater amount in Column F.

Total the amounts entered in Column F on pages 1, 2, 3, and 4, and enter in box 1.

**STEP 4 — Calculate tax adjustments****Credit for prepaid sales tax** (Boxes 2 and 5)

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 for diesel motor fuel sold or used during the period. (Include 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 credit amount in Step 5 on Form ST-101.

**\* Exception:** Registered motor fuel or diesel motor fuel distributors making sales in bulk (that is, 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, *Report of Sales Tax Prepayment On Motor Fuel/Diesel Motor Fuel*, Parts I and II, lines 10a and 17a, respectively.

Since regional average retail sales prices are revised yearly and are subject to revision during the year, you may have to compute your credit(s) 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 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 Commissioner of Taxation and Finance.

**Refunds received or requested** (Boxes 3 and 6)

Enter in the appropriate box the total amount of any refunds you have requested for the prepaid sales tax reported in boxes 2 and 5. You must include in these boxes all refunds you have requested, whether or not you have received these amounts.

**Net credit** (Boxes 4, 7, and 8)

For each column, subtract the requested refund amount from the prepaid sales tax amount and enter the difference. Add the net credit for motor fuel from box 4 to the net credit for diesel motor fuel from box 7 and enter the total in box 8.

**Adjusted tax** (Box 9)

Subtract the amount in box 8, Column F, from the amount in box 1, Column F, and enter the result in box 9. Also enter this adjusted tax amount on Form ST-101, page 2, in box 2.

If the amount of credit in box 8 is greater than the amount of tax in box 1, the adjusted tax amount in box 9 will be negative. You should identify this as a negative amount by preceding it with a minus sign (-).

**STEP 5 — Totals for vendor collection credit calculation**

You may only take the vendor collection credit against **sales** on which **state sales tax** is due. Purchases subject to tax and fuel for self-use must not be included in the amount on which the credit is computed. Enter the column C amounts for the periods as indicated and subtract your self-use. Enter these totals on Form ST-101, page 7, on the Schedule FR lines (boxes 6 and 15).

**Filing this schedule**

File a completed Form ST-101.10 and any other attachments with Form ST-101 by the due date. **You do not need to return pages 5 and 6.** Please be sure to keep a copy of your completed return for your records.

**Need help?**

**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M.  
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



**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, please call 1 800 972-1233.

**Privacy notification**

See Form ST-101-I, *Instructions for Form ST-101*, page 4.



Insert Form ST-101.10  
inside Form ST-101