2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR for Part-Quarterly Filers

File as an attachment to Form ST-810

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

FR

Include with Form ST-810

0606

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

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-810.10, Quarterly Schedule FR for Part-Quarterly Filers, 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-810-I, Instructions for Form ST-810, and Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers, for information on how to report heating oil transactions.

Specific instructions

Identification number and name

Print the sales tax identification number and legal name above, as shown on Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers, 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 quarterly 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 quarterly 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 quarterly 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 (selling) price (see Publication 870, Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Whole Percentage Rates), and Publication 871, Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Fractional Percentage Rates) 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 (selling) 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 (selling) price (see Publications 870 and 871);
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 (selling) 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).

(continued on page 4)

Sales tax identification number

0606

Quarterly Schedule FR for Part-Quarterly Filers

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Non-taxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
• gal.	• gal.	• gal.	• gal.	• gal.	• gal.

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales	$ • .00
Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information.	$

STEP 3 — Calculate sales tax by jurisdiction

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
New York State only	NE R0021	.00	.00	4%	
Albany County	AL R0181	.00	.00	8%	
Allegany County	AL R0221	.00	.00	8½%	
Broome County	BR R0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA R0481	.00	.00	8%	
Olean (city)	OL R0441	.00	.00	8%	
Salamanca (city)	SA R0431	.00	.00	8%	
Cayuga County (outside the following)	CA R0511	.00	.00	8%	
Auburn (city)	AU R0561	.00	.00	8%	
Chautauqua County	CH R0621	.00	.00	8¼%	
Chemung County	CH R0711	.00	.00	8%	
Chenango County (outside the following)	CH R0861	.00	.00	8%	
Norwich (city)	NO R0831	.00	.00	8%	
Clinton County	CL R0911	.00	.00	7¾%	
Columbia County	CO R1021	.00	.00	8%	
Cortland County	CO R1131	.00	.00	8%	
Delaware County	DE R1221	.00	.00	8%	
Dutchess County	DU R1311	.00	.00	8⅛%	
Erie County (6/1/05 - 6/30/05)	ER R1411	.00	.00	8%	
Erie County (7/1/05 - 8/31/05)	ER R1421	.00	.00	8¼%	
Essex County	ES R1521	.00	.00	7¾%	
Franklin County	FR R1611	.00	.00	7%	
Fulton County (outside the following)	FU R1711	.00	.00	7%	
Gloversville (city)	GL R1781	.00	.00	7%	
Johnstown (city)	JO R1721	.00	.00	7%	
Genesee County	GE R1811	.00	.00	8%	
Greene County	GR R1911	.00	.00	8%	
Hamilton County	HA R2011	.00	.00	7%	
Herkimer County	HE R2111	.00	.00	8%	
Jefferson County	JE R2221	.00	.00	7¾%	
Lewis County	LE R2321	.00	.00	7¾%	
Livingston County	LI R2411	.00	.00	8%	
Madison County (outside the following)	MA R2511	.00	.00	8%	
Oneida (city)	ON R2541	.00	.00	8%	
Monroe County	MO R2611	.00	.00	8%	
Montgomery County	MO R2781	.00	.00	8%	
Nassau County	NA R2811	.00	.00	8⅝%	
Niagara County	NI R2911	.00	.00	8%	
Oneida County (outside the following)	ON R3081	.00	.00	9½%	
Rome (city)	RO R3091	.00	.00	9½%	
Sherrill (city)	SH R3014	.00	.00	9½%	
Utica (city)	UT R3016	.00	.00	9½%	
Onondaga County	ON R3121	.00	.00	8%	
Ontario County (outside the following)	ON R3281	.00	.00	7%	
Canandaigua (city)	CA R3251	.00	.00	7%	
Geneva (city)	GE R3261	.00	.00	7%	
Orange County	OR R3321	.00	.00	8⅛%	

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
Orleans County	OR R3481	.00	.00	8%	
Oswego County (outside the following)	OS R3501	.00	.00	8%	
Fulton (city)	FU R3551	.00	.00	8%	
Oswego (city)	OS R3561	.00	.00	8%	
Otsego County	OT R3621	.00	.00	8%	
Putnam County	PU R3711	.00	.00	7 3/8%	
Rensselaer County	RE R3881	.00	.00	8%	
Rockland County	RO R3911	.00	.00	8%	
St. Lawrence County	ST R4091	.00	.00	7%	
Saratoga County (outside the following)	SA R4111	.00	.00	7%	
Saratoga Springs (city)	SA R4131	.00	.00	7%	
Schenectady County	SC R4241	.00	.00	8%	
Schoharie County	SC R4321	.00	.00	8%	
Schuyler County	SC R4411	.00	.00	8%	
Seneca County	SE R4511	.00	.00	8%	
Steuben County (outside the following)	ST R4691	.00	.00	8%	
Corning (city)	CO R4611	.00	.00	8%	
Hornell (city)	HO R4641	.00	.00	8%	
Suffolk County	SU R4711	.00	.00	8 5/8%	
Sullivan County	SU R4811	.00	.00	7 1/2%	
Tioga County	TI R4921	.00	.00	8%	
Tompkins County (outside the following)	TO R5081	.00	.00	8%	
Ithaca (city)	IT R5021	.00	.00	8%	
Ulster County	UL R5111	.00	.00	8%	
Warren County (outside the following)	WA R5281	.00	.00	7%	
Glens Falls (city)	GL R5211	.00	.00	7%	
Washington County	WA R5311	.00	.00	7%	
Wayne County	WA R5421	.00	.00	8%	
Westchester County (outside the following)	WE R5581	.00	.00	7 3/8%	
Mount Vernon (city)	MO R5521	.00	.00	8 3/8%	
New Rochelle (city)	NE R6861	.00	.00	8 3/8%	
White Plains (city)	WH R5561	.00	.00	7 7/8%	
Yonkers (city)	YO R6511	.00	.00	8 3/8%	
Wyoming County	WY R5621	.00	.00	8%	
Yates County	YA R5721	.00	.00	8%	
New York City	NE R8051	.00	.00	8 3/8%	

Column totals for both pages: 1 .00 | 4 .00 | 8

Subtract self-use: 2 .00 | 5 .00

Motor fuel and diesel motor fuel taxable sales: 3 .00 | 6 .00
(Box 1 minus box 2 = box 3; box 4 minus box 5 = box 6)

Box 3 + box 6

Vendor collection credit allowance: 7 .00

Enter this total on Form ST-810, page 4, Step 7B.

Insert Form ST-810.10 inside Form ST-810

STEP 4 — Calculate tax adjustments

	Motor fuel CR T4444		Diesel motor fuel CR X8888		
Credit for prepaid sales tax	9 [ ]		12 [ ]		
Refunds received or requested	10		13		Box 11 + box 14
Net credit Box 9 minus box 10 = box 11 Box 12 minus box 13 = box 14	11 [ ]	+	14 [ ]	=	15 [ ]

Adjusted tax: 16
(Box 8 minus box 15)

Enter this total on Form ST-810, page 2, Column F, in box 2.

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 (selling) price (see Publications 870 and 871);
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 (selling) 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.

Column totals for both pages (Boxes 1, 4, and 8)

Add the amounts reported in Columns C, D, and F. Enter the total of Column C in box 1, the total of Column D in box 4, and the total of Column F in box 8.

Subtract self-use (Boxes 2 and 5)

In box 2, enter the amount of self-use that was included in the amounts reported in Column C. In box 5, enter the amount of self-use that was included in the amounts reported in Column D. These amounts are not eligible for the vendor collection credit and will be subtracted from boxes 1 and 4 to determine your eligible sales.

Motor fuel and diesel motor fuel taxable sales

(Boxes 3 and 6)

Subtract the amount in box 2 from the amount in box 1 and enter the result in box 3. Subtract the amount in box 5 from the amount in box 4 and enter the result in box 6.

Vendor collection credit allowance (Box 7)

Add the amount in box 3 to the amount in box 6 and enter the total in box 7. This is your taxable sales amount that is eligible for the vendor collection credit. Also enter this amount on Form ST-810, page 4, Step 7B on the Schedule FR line.

The vendor collection credit may only be taken against **sales** on which **state** sales tax is due. Any purchases subject to tax and any sales subject only to local tax must not be included in the amount on which the credit is computed.

STEP 4 — Calculate tax adjustments

Credit for prepaid sales tax (Boxes 9 and 12)

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-810.

*** 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 10 and 13)

Enter in the appropriate box the total amount of any refunds you have requested for the prepaid sales tax reported in boxes 9 and 12. You must include in these boxes all refunds you have requested, whether or not you have received these amounts.

Net credit (Boxes 11, 14, and 15)

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 11 to the net credit for diesel motor fuel from box 14 and enter the total in box 15, Column F.

Adjusted tax (Box 16)

Subtract the amount in box 15, Column F, from the amount in box 8, Column F, and enter the result in box 16. Also enter this adjusted tax amount on Form ST-810, page 2, in box 2.

If the amount of credit in box 15 is greater than the amount of tax in box 8, the adjusted tax amount in box 16 will be negative. You should identify this as a negative amount by preceding it with a minus sign (-).

Filing this schedule

File a completed Form ST-810.10 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: 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-810-I, Instructions for Form ST-810, page 4.