1st Quarter

New York State Department of Taxation and Finance

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

Quarterly Schedule FR for Part-Quarterly Filers

File as an attachment to Form ST-810

For tax period:
March 1, 2008, through May 31, 2008

Due date:
Friday, June 20, 2008

FR

Include with Form ST-810

0309

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

Please see Form ST-810.10-I, *Quarterly Schedule FR for Part Quarterly Filers Instructions*, before completing this schedule.

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	$

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)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons +	Column D Diesel motor fuel number of taxable gallons ×	Column E Cents-per-gallon rate =	Column F Sales and use tax (C + D) x E
New York State only	NE R0018			.08	
*New York State/MCTD	NE R8044			.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) on B20 biodiesel only

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Number of taxable gallons of B20 biodiesel	Column D Cents-per-gallon rate	Column E Sales and use tax (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)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons +	Column D Diesel motor fuel number of taxable gallons ×	Column E Cents-per-gallon rate =	Column F Sales and use tax (C + D) x E
Cayuga County (outside the following)	**Report Cayuga County local tax, outside the city of Auburn, in Step 5.**				
* Auburn (city)	AU R0544			.04	
Chautauqua County	CH R0618			.08	
Hamilton County	HA R2018			.06	
Jefferson County	JE R2228			.08	

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STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons +	Column D Diesel motor fuel number of taxable gallons	× Column E Cents-per-gallon rate	= Column F Sales and use tax (C + D) x E
Oneida County (outside the following)	ON R3018			.10	
Rome (city)	RO R3028			.10	
* Sherrill (city)	SH R3058			.08	
* Utica (city)	UT R3098			.07	
Onondaga County	ON R3128			.08	
Oswego County (outside the following)	OS R3508			.08	
Oswego (city)	**Report city of Oswego local tax in Step 5.**				
Seneca County	SE R4528			.08	

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and the city of Auburn (in Cayuga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4. If you made sales or uses in these cities you must also complete Step 5.

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) on B20 biodiesel only

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Number of taxable gallons of B20 biodiesel	Column D Cents-per-gallon rate	Column E Sales and use tax (C x D)
Cayuga County (outside the following)	**Report Cayuga County local tax, outside the city of Auburn, in Step 5.**			
* Auburn (city)	AU R0543		.03	
Chautauqua County	CH R0626		.06	
Hamilton County	HA R2016		.05	
Jefferson County	JE R2226		.06	
Oneida County (outside the following)	ON R3086		.08	
Rome (city)	RO R3026		.08	
* Sherrill (city)	SH R3046		.06	
* Utica (city)	UT R3066		.06	
Onondaga County	ON R3116		.06	
Oswego County (outside the following)	OS R3506		.06	
Oswego (city)	**Report city of Oswego local tax in Step 5.**			
Seneca County	SE R4526		.06	

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and the city of Auburn (in Cayuga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4A. If you made sales or uses in these cities you must also complete Step 5.

Column total (Step 4A): 4

Enter this amount in Step 5, in box 9.

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate)

Column A Taxing jurisdiction (Jurisdictions are listed in county order)	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
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	2%	
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	3¾%	
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%	
Genesee County	GE R1834	.00	.00	4%	
Greene County	GR R1924	.00	.00	4%	
Herkimer County	HE R2124	.00	.00	4¼%	
Lewis County	LE R2314	.00	.00	3¾%	
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%	
*Sherrill (city)	SH R3044	.00	.00	1%	
*Utica (city)	UT R3024	.00	.00	1½%	
Ontario County	ON R3264	.00	.00	3⅛%	
Orange County	OR R3334	.00	.00	3¾%	
Orleans County	OR R3414	.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	3%	
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 (outside the following)	ST R4604	.00	.00	4%	
Corning (city)	CO R4624	.00	.00	4%	
Hornell (city)	HO R4644	.00	.00	4%	

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Sales tax identification number

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Quarterly Schedule FR for Part-Quarterly Filers

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A **Taxing jurisdiction** (Jurisdictions are listed in county order)	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 =
Suffolk County	SU R4744	.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 R5574	.00	.00	3½%	
Yonkers (city)	YO R6514	.00	.00	4%	
Wyoming County	WY R5614	.00	.00	4%	
Yates County	YA R5714	.00	.00	4%	
New York City	NE R8034	.00	.00	4%	

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: *(Box 5 + box 6 + box 7 + box 8 + box 9)*	10	

STEP 6 — Calculate tax adjustments

	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; Box 14 minus box 15 = box 16	13 [ ]		+	16 [ ]	=	17 [ ]
						18

Adjusted tax: *(Box 10 minus box 17)* 18

Enter the box 17 amount on Form ST-810, page 4, Step 7A on the Schedule FR line. Be sure to enter this amount as a positive number.

Enter the box 18 amount on Form ST-810, page 2, Column F, in box 2.

STEP 7 — Sales of non-qualified fuel

If you sold or used fuel that is not qualified fuel and reported the sales in Step 3 of Form ST-810, and are claiming a credit for prepaid sales tax on this fuel in Step 6 above, mark an ***X*** in the box and enter the number of gallons of motor fuel and diesel motor fuel that you sold or used that was **not** qualified fuel ..... ☐

Non-qualified gallons sold or used	
Motor fuel	**Diesel motor fuel**
gal.	gal.

Insert Form ST-810.10 inside Form ST-810