New York State Department of Taxation and Finance

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

Annual Schedule FR

File as an attachment to Form ST-101

For tax period:
March 1, 2010, through February 28, 2011

Due date:
Monday, March 21, 2011

FR

Include with
Form ST-101

A11

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

Please see Form ST-101.10-I, *Annual Schedule FR 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............................	$	

🛑 If you made taxable sales or uses of qualifed 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 R8064			.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	

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)	Report Oneida County local tax, outside the city of Rome, in Step 5.								
* Rome (city)	RO R3036					.03			
Seneca County	SE R4528					.08			

* Sales and uses made in the city of Rome (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		
Oneida County (outside the following)	Report Oneida County local tax, outside the city of Rome, in Step 5.				
* Rome (city)	RO R3076		.02		
Seneca County	SE R4526		.06		

* Sales and uses made in the city of Rome (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%			
Chautauqua County (3/1/10 - 11/30/10)	CH R0634	.00		.00		3¾%			
Chautauqua County (12/1/10 - 2/28/11)	CH R0608	.00		.00		3½%			
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%			

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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
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%	
Hamilton County	HA R2024	.00	.00	3%	
Herkimer County	HE R2124	.00	.00	4¼%	
Jefferson County	JE R2205	.00	.00	3¾%	
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%	
Oneida County (outside the following)	ON R3034	.00	.00	4¾%	
* Rome (city)	RO R3054	.00	.00	3¼%	
Utica (city)	UT R3094	.00	.00	4¾%	
Onondaga County	ON R3126	.00	.00	4%	
Ontario County	ON R3286	.00	.00	3½%	
Orange County	OR R3334	.00	.00	3¾%	
Orleans County	OR R3414	.00	.00	4%	
Oswego County (outside the following)	OS R3564	.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%	
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%	

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| Sales tax identification number | | | | | | | | | | | **A11** | **Annual Schedule FR** |

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
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) (3/1/10 - 5/31/10)	WH R6507	.00	.00	3¾%	
White Plains (city) (6/1/10 - 2/28/11)	WH R6508	.00	.00	4%	
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 R8024	.00	.00	4½%	

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

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

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

Enter the box 17 amount on Form ST-101, page 4, Step 7A on the Schedule FR line. Be sure to enter this amount as a positive number.

Adjusted tax: [18]
(Box 10 minus box 17)

▲ *Enter the box 18 amount on Form ST-101, 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-101, 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.

ST-101

FR

Insert Form ST-101.10 inside Form ST-101

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