



Chart for Prepayment of Sales Tax on Diesel Motor Fuel
Effective January 1, 2023

Use this chart to compute the amount of prepaid sales tax required to be remitted on taxable sales of diesel motor fuel

Do not use this publication to compute tax on a retail sale.

Diesel motor fuel

Region	Sales tax prepayment per gallon
1	\$0.18
2	\$0.18
3	\$0.17

Region 1 includes New York City (counties of Bronx, Kings (Brooklyn), New York (Manhattan), Richmond (Staten Island), and Queens); and counties of Dutchess, Orange, Putnam, Rockland, and Westchester.

Region 2 includes Nassau and Suffolk counties.

Region 3 includes All other counties in New York State.

Computation of prepayment of sales tax

To compute the amount of sales tax required to be prepaid on diesel motor fuel:

1. Determine whether the fuel is taxable in Region 1, Region 2, or Region 3.
2. Use the chart shown above to determine the tax on one gallon of fuel and multiply this figure by the number of gallons on which prepayment of sales tax is due.

Example: *A distributor sells 100,000 gallons of diesel motor fuel in Region 1, where the sales tax prepayment per gallon is \$0.180. The prepayment of sales tax due on that fuel is computed as follows:*

$$100,000 \text{ gallons} \times \$0.180 = 18,000$$

The sales tax prepayment per gallon remains the same regardless of the actual selling price of the fuel or the rate of tax that applies. This change does not affect the retail sales price.

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