



Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

File as an attachment to Form ST-101

For tax periods:

Section 1 — March 1, 2006, through May 31, 2006

Section 2 — June 1, 2006, through August 31, 2006

Section 3 — September 1, 2006, through February 28, 2007

Due date:

Tuesday, March 20, 2007

Include with Form ST-101

A07

Sales tax identification number and Legal name fields

Please see Form ST-101.10-I, Annual Schedule FR Instructions, before completing this schedule.

Due to several legislative changes that occurred throughout the year, you must compute and report your sales tax due for this annual period in separate sections of this schedule.

Section 1 March 1, 2006, through May 31, 2006

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

STEP 1 — Summary of gallons sold

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

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

Table 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

STEP 3 — Calculate sales tax by jurisdiction (continued)

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
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	ON R3291	.00		.00		7%		
Orange County	OR R3321	.00		.00		8⅛%		
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 R3721	.00		.00		7⅞%		
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		8⅝%		
Sullivan County	SU R4811	.00		.00		7½%		
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		7⅜%		
Mount Vernon (city)	MO R5521	.00		.00		8⅜%		
New Rochelle (city)	NE R6861	.00		.00		8⅜%		
White Plains (city)	WH R5561	.00		.00		7⅞%		
Yonkers (city)	YO R6511	.00		.00		8⅜%		
Wyoming County	WY R5621	.00		.00		8%		
Yates County	YA R5721	.00		.00		8%		
New York City	NE R8051	.00		.00		8⅜%		

1

Column total (Step 3):

▲ Enter this amount on page 9, Section 4, Step 1, in box 1.

Effective June 1, 2006, you must calculate the New York State portion of your sales and use tax using a “cents-per-gallon” method on sales and uses of qualified motor fuel and diesel motor fuel. As a result of this change, you must report the New York State portion of the sales tax separately from the local taxes. **Effective July 1, 2006**, certain localities also enacted a “cents-per-gallon” method for computing sales tax on qualified fuel. If you made sales of qualified fuel in these localities (listed in Step 4 of this section), you must separately report the local taxes due according to the dates of the sales. Please see the instructions to this schedule for more information, including a definition of qualified fuel and detailed instructions on computing the tax due.

Section 2
June 1, 2006, through August 31, 2006


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

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 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.

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) × 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 on page 5, Step 5, in box 4.

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006

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) × E
Albany County	AL R0108					.08		
Cayuga County (outside the following)	CA R0528					.08		
Auburn (city)	AU R0538					.08		
Chautauqua County	CH R0628					.09		
Columbia County	CO R1028					.08		
Hamilton County	HA R2018					.06		
Jefferson County	JE R2228					.08		
Oneida County (outside the following)	ON R3008					.11		
Rome (city)	RO R3068					.11		
* Sherrill (city)	SH R3078					.09		
* Utica (city)	UT R3088					.08		
Onondaga County	ON R3128					.08		
Orange County	OR R3318					.08		
Oswego County (outside the following)	OS R3508					.08		
Fulton (city)	Report city of Fulton local tax for this period in Step 5.							
Oswego (city)	Report city of Oswego local tax for this period in Step 5.							
Rockland County	RO R3938					.07		
Saratoga County (outside the following)	SA R4168					.06		
* Saratoga Springs (city)	SA R4178					.03		
Schenectady County	SC R4278					.08		
Seneca County	SE R4528					.08		

* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Section 2, Step 4. If you made sales or uses in these cities during this period you must also complete Section 2, Step 5, on pages 4 and 5.

Column total (Step 4):

2

▲ Enter this amount on page 5, Step 5, in box 5.

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

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
Albany County (6/1/06 – 6/30/06)	AL R0104	.00		.00		4%	
Albany County (7/1/06 – 8/31/06)	Report Albany County local tax for this period in Step 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) (6/1/06 – 6/30/06)	CA R0524	.00		.00		4%	
Cayuga County (outside the following) (7/1/06 – 8/31/06)	Report Cayuga County local tax for this period in Step 4.						
Auburn (city) (6/1/06 – 6/30/06)	AU R0534	.00		.00		4%	
Auburn (city) (7/1/06 – 8/31/06)	Report city of Auburn local tax for this period in Step 4.						
Chautauqua County (6/1/06 – 6/30/06)	CH R0624	.00		.00		4¼%	
Chautauqua County (7/1/06 – 8/31/06)	Report Chautauqua County local tax for this period in Step 4.						
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 R0924	.00		.00		3¾%	
Columbia County (6/1/06 – 6/30/06)	CO R1024	.00		.00		4%	
Columbia County (7/1/06 – 8/31/06)	Report Columbia County local tax for this period in Step 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%	
Hamilton County (6/1/06 – 6/30/06)	HA R2014	.00		.00		3%	
Hamilton County (7/1/06 – 8/31/06)	Report Hamilton County local tax for this period in Step 4.						
Herkimer County	HE R2114	.00		.00		4%	
Jefferson County (6/1/06 – 6/30/06)	JE R2224	.00		.00		3¾%	
Jefferson County (7/1/06 – 8/31/06)	Report Jefferson County local tax for this period in Step 4.						
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) (6/1/06 – 6/30/06)	ON R3004	.00		.00		5½%	
Oneida County (outside the following) (7/1/06 – 8/31/06)	Report Oneida County local tax for this period in Step 4.						
Rome (city) (6/1/06 – 6/30/06)	RO R3064	.00		.00		5½%	
Rome (city) (7/1/06 – 8/31/06)	Report city of Rome local tax for this period in Step 4.						
Sherrill (city) (6/1/06 – 6/30/06)	SH R3074	.00		.00		5½%	
* Sherrill (city) (7/1/06 – 8/31/06)	SH R3044	.00		.00		1%	
Utica (city) (6/1/06 – 6/30/06)	UT R3084	.00		.00		5½%	
* Utica (city) (7/1/06 – 8/31/06)	UT R3024	.00		.00		1½%	
Onondaga County (6/1/06 – 6/30/06)	ON R3124	.00		.00		4%	
Onondaga County (7/1/06 – 8/31/06)	Report Onondaga County local tax for this period in Step 4.						

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

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
Ontario County	ON R3254	.00		.00		3%		
Orange County (6/1/06 – 6/30/06)	OR R3314	.00		.00		3¾%		
Orange County (7/1/06 – 8/31/06)	Report Orange County local tax for this period in Step 4.							
Orleans County	OR R3414	.00		.00		4%		
Oswego County (outside the following) (6/1/06 – 6/30/06)	OS R3504	.00		.00		4%		
Oswego County (outside the following) (7/1/06 – 8/31/06)	Report Oswego County local tax for this period in Step 4.							
Fulton (city)	FU R3544	.00		.00		4%		
Oswego (city)	OS R3554	.00		.00		4%		
Otsego County	OT R3624	.00		.00		4%		
Putnam County	PU R3734	.00		.00		3½%		
Rensselaer County	RE R3804	.00		.00		4%		
Rockland County (6/1/06 – 6/30/06)	RO R3934	.00		.00		3⅝%		
Rockland County (7/1/06 – 8/31/06)	Report Rockland County local tax for this period in Step 4.							
St. Lawrence County	ST R4004	.00		.00		3%		
Saratoga County (outside the following) (6/1/06 – 6/30/06)	SA R4144	.00		.00		3%		
Saratoga County (outside the following) (7/1/06 – 8/31/06)	Report Saratoga County local tax for this period in Step 4.							
Saratoga Springs (city) (6/1/06 – 6/30/06)	SA R4154	.00		.00		3%		
* Saratoga Springs (city) (7/1/06 – 8/31/06)	SA R4114	.00		.00		1½%		
Schenectady County (6/1/06 – 6/30/06)	SC R4274	.00		.00		4%		
Schenectady County (7/1/06 – 8/31/06)	Report Schenectady County local tax for this period in Step 4.							
Schoharie County	SC R4314	.00		.00		4%		
Schuyler County	SC R4414	.00		.00		4%		
Seneca County (6/1/06 – 6/30/06)	SE R4524	.00		.00		4%		
Seneca County (7/1/06 – 8/31/06)	Report Seneca County local tax for this period in Step 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 R4824	.00		.00		3½%		
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%		

* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in Section 2, Step 5. If you made sales or uses in these cities during this period you must also complete Section 2, Step 4, on page 3.

Column total (Step 5):	3
Amount from Section 2, Step 3, box 1:	4
Amount from Section 2, Step 4, box 2:	5
Total:	6

(Box 3 + box 4 + box 5)

▲ Enter this amount on page 9, Section 4, Step 1, in box 2.

Effective September 1, 2006, there is a partial exemption from state and local sales taxes on the sale or use of B20 biodiesel that is qualified fuel. If you made sales of B20 biodiesel, please read the instructions for information on reporting these sales.

Section 3
September 1, 2006, through February 28, 2007

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

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 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) × E
New York State only	NE R0018					.08		
New York State/MCTD	NE R8044					.0875		

Column total (Step 3):

1

▲ Enter this amount on page 9, 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 × D)
New York State only	NE R0016			.06		
New York State/MCTD	NE R8046			.066		

Column total (Step 3A):

2

▲ Enter this amount on page 9, 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) × E
Albany County	AL R0108					.08		
Cayuga County (outside the following)	CA R0528					.08		
Auburn (city)	AU R0538					.08		
Chautauqua County	CH R0618					.08		
Columbia County	CO R1028					.08		
Hamilton County	HA R2018					.06		
Jefferson County	JE R2228					.08		
Oneida County (outside the following)	ON R3018					.10		
Rome (city)	RO R3028					.10		
* Sherrill (city)	SH R3058					.08		
* Utica (city)	UT R3098					.07		

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
Onondaga County	ON R3128					.08		
Orange County (9/1/06 - 11/30/06)	OR R3318					.08		
Orange County (12/1/06 - 2/28/07)	Report Orange County local tax for this period in Step 5.							
Oswego County (outside the following)	OS R3508					.08		
Fulton (city)	Report city of Fulton local tax in Step 5.							
Oswego (city)	Report city of Oswego local tax in Step 5.							
Rockland County	RO R3938					.07		
Saratoga County (outside the following)	SA R4168					.06		
* Saratoga Springs (city)	SA R4178					.03		
Schenectady County (9/1/06 - 11/30/06)	SC R4278					.08		
Schenectady County (12/1/06 - 2/28/07)	Report Schenectady County local tax for this period in Step 5.							
Seneca County	SE R4528					.08		

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Section 3, Step 4. If you made sales or uses in these cities you must also complete Section 3, Step 5, on pages 8 and 9.

Column total (Step 4):

3

▲ Enter this amount on page 9, 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)
Albany County	AL R0106		.06	
Cayuga County (outside the following)	CA R0526		.06	
Auburn (city)	AU R0536		.06	
Chautauqua County	CH R0626		.06	
Columbia County	CO R1026		.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	
Orange County (9/1/06 - 11/30/06)	OR R1336		.06	
Orange County (12/1/06 - 2/28/07)	Report Orange County local tax for this period in Step 5.			
Oswego County (outside the following)	OS R3506		.06	
Fulton (city)	Report city of Fulton local tax in Step 5.			
Oswego (city)	Report city of Oswego local tax in Step 5.			
Rockland County	RO R3926		.06	
Saratoga County (outside the following)	SA R4146		.05	
* Saratoga Springs (city)	SA R4156		.02	
Schenectady County (9/1/06 - 11/30/06)	SC R4266		.06	
Schenectady County (12/1/06 - 2/28/07)	Report Schenectady County local tax for this period in Step 5.			
Seneca County	SE R4526		.06	

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Section 3, Step 4A. If you made sales or uses in these cities you must also complete Section 3, Step 5, on pages 8 and 9.

Column total (Step 4A):

4

▲ Enter this amount on page 9, 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) × E
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%	
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 R0924	.00		.00		3¾%	
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 R2114	.00		.00		4%	
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 (9/1/06 - 11/30/06)	Report Orange County local tax for this period in Step 4.						
Orange County (12/1/06 - 2/28/07)	OR R3334	.00		.00		3¾%	
Orleans County	OR R3414	.00		.00		4%	
Fulton (city)	FU R3544	.00		.00		4%	
Oswego (city)	OS R3554	.00		.00		4%	
Otsego County	OT R3624	.00		.00		4%	
Putnam County	PU R3734	.00		.00		3½%	
Rensselaer County	RE R3804	.00		.00		4%	
St. Lawrence County	ST R4004	.00		.00		3%	
*Saratoga Springs (city)	SA R4114	.00		.00		1½%	
Schenectady County (9/1/06 - 11/30/06)	Report Schenectady County local tax for this period in Step 4.						
Schenectady County (12/1/06 - 2/28/07)	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 R4824	.00		.00		3½%	

* Sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in Section 3, Step 5. If you made sales or uses in these cities you must also complete Section 3, Step 4 (or Step 4A, if applicable).

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) × E
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%	

5	
6	
7	
8	
9	
10	
Total:	

(Box 5 + box 6 + box 7 + box 8 + box 9) ▲ Enter this amount in Section 4, Step 1, box 3.

Section 4 — Annual Schedule FR Summary
March 1, 2006 through February 28, 2007

STEP 1 — Summary of Sales and Use Tax for March 1, 2006, through February 28, 2007

Amount from Section 1, Step 3, box 1	+	Amount from Section 2, Step 5, box 6	+	Amount from Section 3, Step 5, box 10	=	Total sales and use tax
1		2		3		4

STEP 2 — Calculate tax adjustments

	Motor fuel CR T4444	Diesel motor fuel CR X8888
Credit for prepaid sales tax	5 []	8 []
Refunds received or requested	6 []	9 []
Net credit Box 5 minus box 6 = box 7 Box 8 minus box 9 = box 10	7 []	10 []
	+	11 []
		12 []

Enter the box 11 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:
 (Box 4 minus box 11) ▲ Enter the box 12 amount on Form ST-101, page 2, Column F, in box 2.

