



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

File as an attachment to Form ST-100

For tax period: December 1, 2011, through February 29, 2012

Due date: Tuesday, March 20, 2012



Include with Form ST-100

412

Sales tax identification number and Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)

Please see Form ST-100.10-I, Quarterly Schedule FR Instructions, before completing this schedule.

STEP 1 - Summary of gallons sold. Table with columns for Taxable gallons sold (Motor fuel: Regular, Mid-grade, Premium; Highway diesel motor fuel) and Non-taxable gallons sold (Motor fuel, Highway diesel motor fuel).

STEP 2 - Summary of gross sales and total credits. Table with columns for Gross sales of motor fuel and highway diesel motor fuel including exempt sales and Total credits against tax on motor fuel and highway diesel motor fuel (except prepaid credits).



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)

Table for Step 3 with columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Motor fuel number of taxable gallons, Column D Highway diesel motor fuel number of taxable gallons, Column E Cents-per-gallon rate, Column F Sales and use tax (C + D) x E. Includes a '1' in a box for the Column total.

\* The MCTD consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Column total (Step 3):

Enter this amount in Step 5, in box 6.

STEP 3A - Calculate New York State/MCTD tax (cents-per-gallon) on B20 biodiesel only

Table for Step 3A with columns: 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). Includes a '2' in a box for the Column total.

Column total (Step 3A):

Enter this amount in Step 5, in box 7.

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

Table for Step 4 with columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Motor fuel number of taxable gallons, Column D Highway diesel motor fuel number of taxable gallons, Column E Cents-per-gallon rate, Column F Sales and use tax (C + D) x E. Includes instruction: Report Cayuga County local tax, outside the city of Auburn, in Step 5.

**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 Highway diesel motor fuel number of taxable gallons	×	Column E Cents-per-gallon rate	=	Column F Sales and use tax (C + D) x E
Seneca County	SE R4528					.08		
Suffolk County	SU R4733					.13		

\* Sales and uses made in 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 the city of Auburn, 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)	<b>Report Cayuga County local tax, outside the city of Auburn, in Step 5.</b>			
* Auburn (city)	AU R0543		.03	
Seneca County	SE R4526		.06	
Suffolk County	SU R4710		.10	

\* Sales and uses made in 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 the city of Auburn, 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 Highway 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	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%		

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

Column A Taxing jurisdiction <small>(Jurisdictions are listed in county order)</small>	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Highway diesel motor fuel taxable sales and self-use	×	Column E Tax rate =	Column F Sales and use tax <small>(C + D) × E</small>
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%	
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 R3083	.00		.00		4¾%	
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%	
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%	

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

Column A Taxing jurisdiction <small>(Jurisdictions are listed in county order)</small>	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Highway diesel motor fuel taxable sales and self-use	×	Column E Tax rate =	Column F Sales and use tax <small>(C + D) × E</small>
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 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%	

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Column total (Step 5):

Amount from Step 3, box 1:

Amount from Step 3A, box 2:

Amount from Step 4, box 3:

Amount from Step 4A, box 4:

Total:

(Box 5 + box 6 + box 7 + box 8 + box 9)

STEP 6 — Calculate tax adjustments		Motor fuel <small>CR T4444</small>	Diesel motor fuel <small>CR X8888</small>
Credit for prepaid sales tax	11 [ ]	14 [ ]	17 [ ]
Refunds received or requested	12 [ ]	15 [ ]	18 [ ]
Net credit Box 11 minus box 12 = box 13 Box 14 minus box 15 = box 16	13 [ ]	16 [ ]	17 [ ]
		+	=
			18 [ ]

Enter the box 17 amount on Form ST-100, page 4, Step 7A on the Schedule FR line. Be sure to enter this amount as a positive number.

Adjusted tax:

(Box 10 minus box 17)

Enter the box 18 amount on Form ST-100, page 2, Column F, in box 2.

**STEP 7 — Sales of non-qualified fuel**

If you are claiming credit in Step 6 for prepaid sales tax you paid on fuel you sold or used as non-qualified fuel, enter the number of gallons you sold or used as non-qualified fuel. *Non-qualified fuel* is motor fuel and highway diesel motor fuel that is not sold as qualified fuel. Do not include sales of non-highway diesel motor fuel (i.e., clear kerosene delivered and sold for heating) in this amount. If you are claiming credit for prepaid sales tax paid on fuel you sold as non-highway fuel, and did not sell any non-qualified fuel, enter 0.

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



Insert Form ST-100.10 inside Form ST-100