



Oneida Indian Nation Department of Taxation Sales and Use Tax on Qualified Motor Fuel and

Quarterly Schedule for Part-Quarterly (Monthly) Filer Instructions

Highway Diesel Motor Fuel

Who must file

Vendors selling qualified fuel at retail or reporting tax on the self-use of such fuel must file Form OST-810.10, *Quarterly Schedule for Part-Quarterly (Monthly) Filers*, to report tax on their taxable sales and uses of these fuels during the period covered by the return.

Qualified fuel means motor fuel or highway diesel motor fuel that is:

- Sold for use directly and exclusively in the engine of a motor vehicle; or
- Sold by a *retail gas station* (other than water-white kerosene sold exclusively for heating purposes in containers of no more than twenty gallons).

Retail gas station means a filling station where motor fuel or highway diesel motor fuel is stored primarily for sale by delivery directly into the ordinary fuel tank connected with the engine of a motor vehicle to be consumed in the operation of such motor vehicle. A *retail gas station* also includes a filling station where motor fuel or highway diesel motor fuel is stored primarily for sale by delivery directly into the ordinary fuel tank connected with the engine of a vessel to be consumed in the operation of the vessel (e.g., a marina gas station).

If a business qualifies as a retail gas stations, any motor fuel or highway diesel motor fuel it sells (other than water-white kerosene sold exclusively for heating purposes in containers of no more than twenty gallons) is qualified fuel and must be reported on this schedule.

Qualified fuel includes motor fuel and highway diesel motor fuel sold by vendors other than retail gas stations if the fuel is used directly and exclusively in the engine of a motor vehicle (e.g., qualified fuel would include motor fuel or highway diesel motor fuel sold by a distributor to a bulk purchaser who will use the fuel exclusively in its fleet of rental cars). Any vendor of fuels that is **not** a retail gas station must compute the sales tax due using the percentage rate method unless the purchaser gives the vendor a properly completed NYS Form ST-121, *Exempt Use Certificate*. If the vendor receives and accepts a properly completed NYS Form ST-121, the fuel is considered qualified fuel and the sale must be reported on this schedule.

Sales and use of nonqualified motor fuel and diesel motor fuel must be reported line 2 and/or 3 on Form OST-810, *Oneida Indian Nation Sales and Use Tax Return for Part-Quarterly (Monthly) Filers*, or Form OST-810.3, *Quarterly Schedule B for Part Quarterly (Monthly) Filers*. This includes sales of fuel sold for heating purposes, fuel sold for use in manufacturing and sales by fixed base operators of aviation gasoline or kero-jet fuel for use in an aircraft.

There is a partial exemption from Oneida Indian Nation sales tax on the sale or use of B20 biodiesel tax is qualified fuel. The local sales tax on sales of qualified B20 is determined by multiplying 80% of the taxable receipt by the percentage rate for the jurisdiction.

Sales and uses of qualified B20 are reported in Steps 3A and 4 of this schedule. See the instructions for Steps 3A and 4 below.

Retail sales and hydrogen, E85, and compressed natural gas (CNG) that are qualified fuels are fully exempt from the Oneida Indian Nation sales tax. Sales and use of these qualified fuels are reported only in Step 1, *Summary of gallons sold or used* under *Nontaxable gallons sold or used*, and as part of your gross sales in Step 2, *Summary of gross sales*.

Specific instructions

Identification number and name

Print the sales tax identification number and legal name as shown on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Website), **also** enter your sales tax identification number at the top of each page where space is provided.

Reporting sales and self-use of qualified motor fuel and highway diesel motor fuel

Entries in Columns B and C must include the total dollar value (or gallons, where applicable) of taxable retail sales and self-use of qualified motor fuel and highway diesel motor fuel for the period covered by this return. Report your taxable sales (or gallons) and self-use on the line for the jurisdiction in which the fuel is delivered to the customer or in which you use it.

- If you make sales of qualified motor fuel or highway diesel motor fuel at your place of business, you must report the sales on the line for the taxing jurisdiction in which your business is located and compute the tax at the rate in effect for that jurisdiction.
- If you deliver the qualified fuel to your customer, either directly or by common carrier, you must compute the tax at the rate in effect in that jurisdiction.

STEP 1 - Summary of gallons sold

Taxable gallons sold or used – Motor fuel

Enter the number of taxable gallons of qualified motor fuel sold or used in Oneida Nation Land (OIN) during the quarterly period for which this schedule is being filed. Separate your gallons sold or used into three categories: Regular, mid-grade, and premium. Include propane (dispensed into the fuel tank of a motor vehicle) in the *Regular* category.

Taxable gallons sold or used – Highway diesel motor fuel

Enter the total number of taxable gallons of qualified highway diesel motor fuel sold or used during the quarterly reporting period.

Nontaxable gallons sold or used

Enter the combined total of nontaxable gallons of qualified motor fuel (combining regular, mid-grade, and premium) and qualified highway diesel motor fuel sold or used during the quarterly reporting period. Include sales of E85, hydrogen, and CNG in this amount.

STEP 2 – Summary of gross sales

Gross sales of motor fuel and highway diesel motor fuel

Enter the total dollar amount of sales made for all types of qualified motor fuel and highway diesel motor fuel. Include exempt sales in this amount. **Do not** include the amount of sales tax collected. Include sales of E85, hydrogen, and CNG in this amount.

To compute your **gross sales** of qualified fuel sold using a tax-included pump price:

1. Subtract the OIN 8 cents per gallon from the pump price;
2. Subtract the local sales tax per gallon amount. See NYS Publication 873, *Sales Tax Collection Charts for Qualified Motor Fuel or Highway Diesel Motor Fuel Sold at Retail* for that component.
3. Multiply the result by the number of gallons sold at that pump price; and
4. Add the amounts determined in the preceding step for all pump prices.

Include sales of qualified fuel made in OIN (even if for delivery outside OIN) and sales made at business locations outside OIN for delivery into OIN. Do not include sales made at business locations outside OIN for delivery outside OIN.

STEP 3 – Calculate Oneida Indian Nation tax

(cents-per-gallon rate)

Enter the total number of gallons of qualified motor fuel sold or removed from inventory for your use in Column B. Enter the total number of gallons of qualified highway diesel motor fuel sold or removed from inventory for your use in Column C. Sales and self-use in OIN are subject to 8 cents per gallon OIN tax and are reported on the *Oneida Indian Nation only* line. Add the amount in Column B to the amount in Column C and multiply the result by the cents-per-gallon rate in Column D. Enter the result in Column E and in box 1.

STEP 3A – Calculate Oneida Indian Nation (cents-per-gallon rate) on B20 biodiesel only

Enter the total number of gallons of qualified B20 biodiesel sold or removed from inventory for your use in Column D. Sales and self-use in OIN are subject to 6 cents per gallon OIN tax and are reported on the *Oneida Indian Nation only* line. Multiply the amount in Column B by the cents-per-gallon rate in Column C. Enter the result in Column D and in box 2.

STEP 4 – Calculate local sales tax by jurisdiction (percentage rate)**Column B and C – Qualified motor fuel and highway diesel motor fuel taxable sales and self-use**

Report your sales and self-use of qualified motor fuel and highway diesel motor fuel subject to OIN local sales tax at the current OIN local sales tax percentage rate.

OIN-O: Sales and/or self-use taking place on Nation land and are in Oneida County

OIN-M: Sales and/or self-use taking place on Nation land and are in Madison County

To compute your **taxable sales** of qualified motor fuel and highway diesel motor fuel sold using a tax-included pump price:

1. Subtract the OIN 8 cents per gallon sales tax from the pump price;
2. Subtract the local sales tax per gallon amount. See NYS Publication 873 for that component.
3. Subtract the OIN motor fuel or diesel motor fuel excise tax; and

4. Multiply the result by the number of taxable gallons sold at that pump price. This amount is the taxable sales amount for that pump price.

This calculation must be done for each pump price, in each jurisdiction, for both qualified motor fuel and highway diesel motor fuel.

To compute your **taxable self-use**, subtract the OIN motor fuel or diesel motor fuel excise tax from your purchase price and multiply the result by the number of gallons you removed from inventory for your use.

5. For **B20 biodiesel only**: The OIN local sales tax on the sales of qualified B20 is determined by multiplying 80% of the taxable receipt by the percentage rate for the jurisdiction. Therefore, you must multiply the result in number 4 of Step 4 above by 80% to determine your taxable receipt for sales of B20 biodiesel.

Column E – Sales and use tax

The amount of tax to report for each jurisdiction is the **greater** of the following: The tax computed by multiplying the total of Column B and Column C by the tax rate entered in Column D; or the amount actually collected. Enter the greater amount in Column E.

Column totals for Step 4

Add the amounts reported in Step 4, Column E and enter the total in box 3. Add the amounts in boxes 1, 2, and 3; enter the total in box 4.

STEP 5 – Sales and use of nonqualified fuel

Enter the number of gallons of motor fuel and diesel motor fuel sold or used as nonqualified fuel. Do not include gallons sold as nonhighway fuel in this amount.

Filing this schedule

File a completed Form OST-810.10 and any other attachments with Form OST-810 by the due date. Be sure to keep a copy of your completed return for your records.