

# Quarterly Schedule B

## Consumer's Utility and Fuel Tax

# B

Use this form to report only transactions for the period

**March 1, 1991 — May 31, 1991**

Attach this schedule to Form ST-100, *New York State and Local Sales and Use Tax Return*.

Print name, address and identification number as shown on Form ST-100.

Please read attached instructions.

Name		Identification number	
Street address		City	State ZIP code

Credits that can be identified by locality should be taken on the appropriate line below.  
 Net Credits (negative entries) should be shown in parentheses.

**Part I — Telephone, Telegraph, Refrigeration, and Nonresidential Service - Gas, Electricity and Steam**

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes (dollars and cents) (e)	Location Code
Albany, S. D.	10				0168
Cohoes S. D.	10				0122
Watervliet S. D.	10				0132
Gloversville S. D. (outside city)	10				1716
Gloversville S. D. (inside city)	10				1703
Batavia S. D. (outside city)	10				1850
Batavia S. D. (inside city)	10				1820
Watertown S. D.	10				2212
Glen Cove S. D.	11				2849
Long Beach S. D.	11				2843
Niagara Falls S. D.	10				2924
Niagara County (outside Niagara Falls S.D.)	7				2903
Utica S. D.	10				3054
Middletown S. D.	9¼				3315
Newburgh (city)	7¼				3316
Port Jervis (city)	7¼				3339
Orange County (outside Middletown S.D. Newburgh and Port Jervis)	6¼				3385
Oneonta (city)	7				3612
Otsego County (outside Oneonta)	6				3692
Schenectady S. D.	10				4205
Johnstown S.D. (outside city)(Fulton Co.)	10				1725
Johnstown S.D. (inside city)(Fulton Co.)	10				1705
Johnstown S.D. (Montgomery Co.)	10				2722
New Rochelle S. D.	10¼				6596
White Plains S.D.	10¼				6556
Totals					

Transfer this amount to  
 box B on Page 1,  
 Form ST-100

Transfer this amount to  
 box C on Page 1,  
 Form ST-100

Transfer this amount to  
 line 1 on page 1,  
 Form ST-100

Parts II, III and IV (inside)

Part IV — Coal, Wood (for heating) and Fuel Oil				
Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Niagara County	3			2905
		Transfer this amount to box B on page 1, Form ST-100	Transfer this amount to line 1 on page 1, Form ST-100	

## Instructions For Quarterly Schedule B

### Schedule B should be completed by:

- vendors of telephone and telegraph services, refrigeration or nonresidential gas, electricity or steam services in (1) certain school districts, (2) cities that impose a tax on utility services but not a general sales and use tax and (3) counties that have a general sales and use tax that contain such cities;
- all vendors making sales of gas, electricity or steam services, coal, fuel oil, and propane in containers of 100 lbs. or more to residential customers, and wood for residential heating purposes;
- vendors who supply these services or who bill tenants on a sub-metering basis; and
- purchasers required to report use tax, in the localities listed in Part I, on the above services purchased tax free under direct payment permits or otherwise.

**Part I** — report sales of gas, electricity, or steam for **nonresidential** purposes and all sales of refrigeration service or telephone and telegraph services to customers located in the taxing jurisdictions listed.

All other sales of gas, electricity or steam for **nonresidential** purposes and all sales of refrigeration services or telephone and telegraph services in localities not listed in Part I of Schedule B should be included in the amount(s) reported on page 2 of Form ST-100, *New York State and Local Sales and Use Tax Return*.

**Part II** — report sales of gas, electricity or steam for **residential** purposes to customers located in the taxing jurisdiction listed.

**Part III** — report sales of gas, electricity, steam and propane in containers of 100 lbs. or more, for **residential** purposes, to customers located in all localities **other than those listed in Part II**. Part III should also be used to report all sales of coal and fuel oil for **residential** purposes, and wood for **residential** heating in all localities other than Niagara County listed in Part IV.

**Part IV** — a new part has been added to this schedule to report the taxable receipts from the sale of coal and fuel oil for **residential** purposes, and wood for **residential** heating for all sales in Niagara County (both inside and outside the city of Niagara Falls.)

Retailers of heating oil only who purchase enhanced diesel products that they later sell for residential heating may not take a credit for any prepaid tax passed through to them on these sales. They may recover this portion of the prepaid tax, however, by applying for a refund using Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

All other taxable sales and services should be reported on the appropriate line(s) of page 2 of Form ST-100, *New York State and Local Sales and Use Tax Return*.

### Combined tax rate — column (b)

The rates shown in column (b) are the combined state and local tax rates which apply in the localities listed in column (a).

### Taxable sales and services — column (c)

Report in column (c) receipts from taxable sales and services on the line for the locality listed in column (a) in which your customer(s) took delivery.

Enter the total amount reported in this column on the last line of each part and include the amount in box B on page 1 of Form ST-100.

### Purchases subject to use tax — Part I only - column (d)

Report on the appropriate lines, purchases of gas, electricity, refrigeration, steam and telephone and telegraph services that are subject to the tax on consumer's utilities but upon which the tax has not been paid. Form ST-100 (or other appropriate schedule) should be used for reporting the use tax on other taxable items upon which the tax has not been paid. Industrial utility users who have not already paid a general sales tax must also report tax on such services.

Enter the total amount reported in this column on the last line of Part I and include the amount in box C on page 1 of Form ST-100.

### Sales and use taxes — column (e)

Compute the tax by multiplying the amounts in columns (c) and (d) by:

- the combined state and local tax rate in column (b) for **Part I**
- the local tax rate in column (b) for **Part II, Part III and Part IV**.

Enter the sum of all amounts reported in these columns on the **Totals** line of each part.

Include the total sales tax reported in each part in the amount reported on line 1, page 1 of Form ST-100.

### Credits

Credits that can be identified by locality should be taken on the appropriate line(s) on this form. Credit taken on this form should be included in the total amount entered in box D on the front of Form ST-100.

Net credits (negative amounts) should be in parentheses.

**Part II — Residential Service - Gas, Electricity and Steam**

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Albany, S.D.	4			0169
Cohoes S.D.	4			0144
Watervliet S.D.	4			0154
Gloversville S.D.	3			L1710
Batavia S.D.	3			1860
Watertown S.D.	5			L2270
Glen Cove S.D.	3			2854
Long Beach S.D.	3			2864
Niagara Falls S.D.	6			L2924
Niagara County (outside Niagara Falls S.D.)	3			L2903
Utica S.D.	3			L3050
Middletown S.D.	3			L3310
Newburgh (city)	3			3317
Port Jervis (city)	3			L3330
Oneonta (city)	3			L3610
Schenectady S.D.	6			L4205
Johnstown S.D. (Fulton County)	3			L1720
Johnstown S.D. (Montgomery County)	3			L2700
New Rochelle S.D.	4½			6593
White Plains S.D.	4½			6555
<b>Totals</b>				

Transfer this amount to  
box B on page 1,  
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Transfer this amount to  
line 1 on page 1,  
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**Part III — Residential Service - Gas, Electricity, Steam, Coal, Wood (for heating) and Fuel Oil**

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code	Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Albany County	1			0114	Ontario County				
Allegany County	4			0203	(outside cities of				
Cattaraugus County					Canandaigua and Geneva)	3			L3290
(outside cities of Olean and Salamanca)	3			L0490	City of Canandaigua only	3			L3210
City of Olean only	3			L0410	City of Geneva only	3			L3220
City of Salamanca only	3			L0420	Orleans County	3			L3400
Cayuga County	3			L0500	City of Fulton only	3			L3510
Chautauqua County	3			L0600	City of Oswego only	3			L3520
Chemung County					St. Lawrence County				
(outside city of Elmira)	3			L0700	(outside city of Ogdensburg)	3			L4090
City of Elmira only	3			L0770	City of Ogdensburg only	3			L4010
City of Norwich only	3			0845	Schenectady County	3			4235
Clinton County					City of Hornell only	1½			L4620
(outside city of Plattsburgh)	3			L0900	Suffolk County	1			4720
City of Plattsburgh only	3			L0910	Tioga County	3			4908
Cortland County					Tompkins County				
(outside city of Cortland)	3			1105	(outside city of Ithaca)	3			L5000
City of Cortland only	3			1115	City of Ithaca only	3			L5010
Erie County	4			1403	Ulster County	3			5106
Franklin County	2			1610	Westchester				
Jefferson County	2			L2200	County (outside cities of				
City of Oneida only	1½			2514	Mount Vernon and Yonkers)	1½			5590
City of Sherrill only	1			L3040	City of Mount Vernon only	4			5516
					City of Yonkers only	4			6580
					City of New York only	4			L5800
<b>Totals</b>									

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