

0992

Quarterly Schedule B

For Part-Quarterly Filers

Consumer's Utility and Fuel Tax

B

Use this form to report only transactions for the period

December 1, 1991 — February 29, 1992

— Attach this schedule to Form ST-810, New York State and Local Sales and Use Tax Return.

Print name, address and identification number as shown on Form ST-810.

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 Services, Telephone Answering Services, Telegraph, Refrigeration, and Nonresidential Service - Gas (including propane in containers of 100 lbs. or more), Electricity and Steam

Table with 6 columns: Taxing Jurisdiction (a), % Rate (b), Taxable Sales and Services (c), Purchases Subject to Use Tax (d), Sales and Use Taxes (e), Location Code. Includes rows for various jurisdictions like Albany, Cohoes, Watervliet, Hudson, etc., and a Totals section with instructions for reporting.

Parts II, III and IV (inside)

**Part II — Residential Service - Gas (including propane in containers of 100 lbs. or more), 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
Hudson, S. D.	3			1010
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
Ogdensburg S. D. (outside city)	6			4019
Ogdensburg S. D. (inside city)	6			4016
St. Lawrence County (outside Ogdensburg S. D.)	3			4093
Schenectady S. D.	6			L4205
Johnstown S. D. (Fulton County)	3			L1720
Johnstown S. D. (Montgomery County)	3			L2700
Hornell S. D. (outside city)	1			4625
Hornell S. D. (inside city)	2½			4623
New Rochelle S. D.	5½			6595
White Plains S. D.	5½			6557
Totals				
		Include this amount in box B, page 1, Form ST-810	Include this amount on line 1, page 1, Form ST-810	

Please see instructions on page 4

**Part III — Residential Service - Gas (including propane in containers of 100 lbs. or more), Electricity, Steam, Coal, Fuel Oil and Wood (for heating)**

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	Canandaigua (city only)	3			L3210
Olean (city only)	3			L0410	Geneva (city only)	3			L3220
Salamanca (city only)	3			L0420	Orleans County	3			L3400
Cayuga County	3			L0500	Fulton (city only)	3			L3510
Chautauqua County	3			L0600	Oswego (city only)	3			L3520
Chemung County					Schenectady County	3			4235
(outside city of Elmira)	3			L0700	Suffolk County	1			4720
Elmira (city only)	3			L0770	Tioga County	3			4908
Norwich (city only)	3			0845	Tompkins County				
Clinton County					(outside city of Ithaca)	3			L5000
(outside city of Plattsburgh)	3			L0900	Ithaca (city only)	3			L5010
Plattsburgh (city only)	3			L0910	Ulster County	3			5106
Cortland County					Westchester County				
(outside city of Cortland)	3			1105	(outside cities of				
Cortland (city only)	3			1115	Mount Vernon and Yonkers)	2½			5506
Erie County	4			1403	Mount Vernon (city only)	4			5516
Franklin County	2			1610	Yonkers (city only)	4			6580
Jefferson County	2			L2200	New York City	4			L5800
Oneida (city only)	1½			2514					
Sherrill (city only)	1			L3040					
					Totals				
							Include this amount in box B, page 1, Form ST-810	Include this amount on line 1, page 1, Form ST-810	

**Part IV — Residential Use of Coal, Fuel Oil and Wood (for heating).**

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
St. Lawrence County				
(outside city of Ogdensburg)	3			4095
Ogdensburg (city only)	3			4020
Hornell (city only)	1½			4626
			Include this amount in box B, page 1, Form ST-810	Include this amount on line 1, page 1, Form ST-810

## Instructions

### Schedule B should be completed by:

- vendors of telephone services, telephone answering services\* 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 these cities;
- all vendors making sales of gas, including propane in containers of 100 lbs. or more, electricity or steam services, coal, fuel oil, and propane in containers of 100 lbs. or more to residential customers, and wood for residential heating;
- 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, who have purchased the above services tax free under direct payment permits or otherwise.

\* Effective September 1, 1991, telephone answering services are subject to tax. When these services are rendered in school districts that impose a tax on utilities, the tax due must be reported on Schedule B at the rate in effect in the school district where reported. For example, these services will be subject to tax at 10% in the Albany city school district (see page 1, Part I).

**Part I** — report sales of gas, including propane in containers of 100 lbs. or more, electricity, or steam for **nonresidential** use and **all** sales of refrigeration service and telephone services (including telephone answering services) or telegraph services to customers located in the taxing jurisdictions listed.

All other sales of gas, including propane in containers of 100 lbs. or more, electricity or steam for **nonresidential** use and all sales of refrigeration services and telephone services (including telephone answering services) or 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-810, *New York State and Local Sales and Use Tax Return*.

**Part II** — report sales of gas, including propane in containers of 100 lbs. or more, electricity or steam for **residential** use 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** use, 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** use, and wood for **residential** heating in all localities other than those 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** use, and wood for **residential** heating for all sales in the jurisdictions listed.

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-810, *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-810.

### 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-810 (or other appropriate schedule) should be used for reporting the use tax on other taxable transactions 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 these 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-810.

### 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-810.

### 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-810.

Net credits (negative amounts) should be in parentheses.