

Include with Form ST-101

Consumer's Utility and Fuel Taxes for Telephone Services, Other Residential and Commercial Utility Services, and Sales of Heating Fuels

File as an attachment to Form ST-101

For tax periods (Section 1, Section 2): March 1, 2000, through August 31, 2000 September 1, 2000 through February 28, 2001 Due date: Tuesday, March 20, 2001

A01

Sales tax identification number Legal name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)

Telephone services, other residential and commercial utility services, and sales of heating fuels are reported in different parts of this section. Complete Section 1 for the tax period March 1, 2000, through August 31, 2000. Complete Section 2 for the tax period September 1, 2000, through February 28, 2001. Enter subtotals for both sections in Section 3.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions).

SECTION 1, PART 1

Report sales of residential gas (including propane in containers of 100 pounds or more), and electric and steam services.

Table with 5 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Taxable sales and services, Column D Tax Rate, Column E Sales tax. Includes rows for various jurisdictions like Albany S. D., Cohoes S. D., etc., and a 'Column totals (Part 1):' row.

Enter this column total on page 15, Section 3, in box 1 of this schedule.

Enter this column total on page 15, Section 3, in box 12 on this schedule.

SECTION 1, PART 2

Report sales of **residential** gas (including propane in containers of 100 pounds or more), electric and steam services, coal, fuel oil, and wood (for heating).

Column A Taxing jurisdiction (Jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (to nearest dollar)	x	Column D Tax rate	=	Column E Sales tax (C x D)
Allegany County	AL 0203	.00		4%		
Cattaraugus County (outside the following)	CA L0490	.00		3%		
Olean (city)	OL L0410	.00		3%		
Salamanca (city)	SA L0420	.00		3%		
Cayuga County (outside the following)	CA 0509	.00		4%		
Auburn (city)	AU 0554	.00		4%		
Chautauqua County	CH L0600	.00		3%		
Chemung County	CH 0703	.00		3%		
Norwich (city)	NO 0845	.00		3%		
Clinton County	CL 0903	.00		3%		
Cortland County	CO 1123	.00		4%		
Erie County	ER 1403	.00		4%		
Franklin County	FR 1610	.00		2%		
Jefferson County	JE L2200	.00		2%		
Oneida (city)	ON 2514	.00		1½%		
Sherrill (city)	SH L3040	.00		1%		
Ontario County (outside the following)	ON L3290	.00		3%		
Canandaigua (city)	CA L3210	.00		3%		
Geneva (city)	GE L3220	.00		3%		
Orleans County	OR 3402	.00		4%		
Fulton (city)	FU L3510	.00		3%		
Oswego (city)	OS L3520	.00		3%		
Schenectady County	SC 4236	.00		3½%		
Suffolk County	SU 4720	.00		1%		
Tioga County	TI 4908	.00		3%		
Tompkins County (outside the following)	TO 5003	.00		4%		
Ithaca (city)	IT 5005	.00		4%		
Ulster County	UL 5109	.00		3¾%		
Westchester County (outside the following two cities and the New Rochelle S.D. and the White Plains S.D.)	WE 5506	.00		2½%		
Mount Vernon (city)	MO 5516	.00		4%		
Yonkers (city)	YO 6580	.00		4%		
New York City	NE L5800	.00		4%		
Column totals (Part 2):		.00				

Enter this column ▲
total on page 15, Section 3,
in box 2 of this schedule.

Enter this column ▲
total on page 15, Section 3,
in box 13 of this schedule.

SECTION 1, PART 3

Report sales of **residential** use of coal, fuel oil, and wood (for heating).

Column A Taxing jurisdiction (Jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (to nearest dollar)	x	Column D Tax rate	=	Column E Sales tax (C x D)
Niagara County	NI 2905	.00		3%		
St. Lawrence County (outside the following)	ST 4095	.00		3%		
Ogdensburg (city)	OG 4020	.00		3%		
Hornell (city)	HO 4626	.00		1½%		
New Rochelle (city)	NE 6697	.00		3%		
Column totals (Part 3):		.00				

Enter this column ▲
total on page 15, Section 3,
in box 3 of this schedule.

Enter this column ▲
total on page 15, Section 3,
in box 14 of this schedule.

SECTION 1, PART 4

Report sales and purchases subject to tax of gas (including propane in containers of 100 pounds or more), electric, and steam services for nonresidential use, and all sales of refrigeration service, and telephone services (including telephone answering services), and telegraph.

Column A Taxing jurisdiction (Jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services + (to nearest dollar)	Column D Purchases subject to tax x (to nearest dollar)	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Albany S. D.	AL 0165	.00	.00	11%	
Cohoes S. D.	CO 0124	.00	.00	11%	
Watervliet S. D.	WA 0139	.00	.00	11%	
Hudson S. D.	HU 1013	.00	.00	11%	
Lackawanna S. D.	LA 1424	.00	.00	11%	
Gloversville S. D. (outside city)	GL 1716	.00	.00	10%	
Gloversville S. D. (inside city)	GL 1703	.00	.00	10%	
Johnstown S. D. (outside city/in Fulton County)	JO 1725	.00	.00	10%	
Johnstown S. D. (inside city/in Fulton County)	JO 1705	.00	.00	10%	
Batavia S. D.	BA 1855	.00	.00	11%	
Watertown S. D.	WA 2212	.00	.00	10%	
Johnstown S. D. (Montgomery County)	JO 2724	.00	.00	10%	
Glen Cove S. D.	GL 2897	.00	.00	11½%	
Long Beach S. D.	LO 2899	.00	.00	11½%	
Niagara County (outside the following)	NI 2906	.00	.00	7%	
Niagara Falls S. D.	NI 2924	.00	.00	10%	
Lockport (city)	LO 2930	.00	.00	7%	
Utica S. D.	UT 3049	.00	.00	11%	
Orange County (outside the following)	OR 3306	.00	.00	7¼%	
Middletown S. D.	MI 3325	.00	.00	10¼%	
Newburgh (city)	NE 3316	.00	.00	7¼%	
Port Jervis (city)	PO 3339	.00	.00	7¼%	
Schenectady S. D.	SC 4207	.00	.00	10½%	
Ogdensburg S. D. (outside city)	OG 4013	.00	.00	10%	
Ogdensburg S. D. (inside city)	OG 4015	.00	.00	10%	
Hornell S. D. (outside city)	HO 4643	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4642	.00	.00	10½%	
New Rochelle S. D.	NE 6693	.00	.00	11¼%	
White Plains S. D.	WH 6545	.00	.00	10¾%	
Column totals (Part 4):		.00	.00		

Enter this column total on page 15, Section 3, in box 8 of this schedule.

Include this column total on Form ST-101, page 2, Column D, in box 4.

Enter this column total on page 15, Section 3, in box 15 of this schedule.

Be sure to enter the required column totals from Section 1 in the Annual Schedule B Summary, page 15, Section 3.

Annual Schedule B, Section 1 Instructions

Consumer's Utility and Fuel Taxes for Telephone Services Other Residential and Commercial Utility Services, and Sales of Heating Fuels

Report transactions for the period March 1, 2000, through August 31, 2000.

Who must file

Complete and file *Annual Schedule B* with Form ST-101 if you:

- Provide non-residential utility services, or telephone and telegraph service (including residential service) in the city school districts (including the counties and cities in which they are located) listed in Part 4 of Schedule B;
- Provide residential energy sources and services subject to tax;
- Are a vendor supplying the above services or are billing tenants on a sub-metering basis;
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

If you must file *Annual Schedule B*, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or your business' *Certificate of Authority* for sales and use tax. Please be sure to print the sales tax identification number at the top of each page in the space provided.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

Note: 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 by filing Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

PART 1

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **residential** use, to customers in the school districts and localities that impose the tax, listed in Part 1. Do not report these same sales in Parts 2, 3, or 4 of this form. Multiply Column C by the tax rate in Column D, and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 1. Also enter these totals on page 15, Section 3, in boxes 1 and 12.

PART 2

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **residential** use, to customers in the jurisdictions listed in Part 2 (**others were listed in Part 1**). Part 2 should also be used to report all sales of coal and fuel oil for **residential** use, and wood for **residential** heating, in the jurisdictions listed in Part 2 (**others are listed in Part 3**). Do not report these same sales in Parts 1, 3, or 4 of Section 1.

Multiply Column C by the tax rate in Column D, and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 2. Also enter these totals on page 15, Section 3, in boxes 2 and 13.

Note: Report sales of gas (including propane in containers of 100 pounds or more), electric, and steam services in the city of New Rochelle (Westchester County) in Part 1 on the New Rochelle school district line, and report sales of coal, fuel oil, and wood (for heating) in Part 3 on the New Rochelle line.

PART 3

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 3. Do not report these same sales in Parts 1, 2, or 4 of this form. Multiply your Column C amount by the tax rate in Column D and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 3. Also enter these totals on page 15, Section 3, in boxes 3 and 14.

PART 4

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electric, and steam services 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 in Part 4. Report in Column D your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Enter the total in the column total boxes of Part 4. Enter Column C and Column F totals on page 15, Section 3 in boxes 8 and 15. Include the Column D total on Form ST-101, page 2, Column D, in box 4.

Note: Include all other sales of gas, electric, and steam services for **nonresidential** use, and all sales of refrigeration services, and telephone services (including telephone answering services), or telegraph services in localities not listed in Section 1, Part 4 of *Annual Schedule B* in the amount(s) reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on Schedule B, or on the appropriate jurisdiction line on Form ST-101.

Residential utility services, nonresidential utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, and 3 as they apply to you. Enter subtotals in Section 3. (Sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services are now reported on *Annual Schedule T.*) Residential utility services, nonresidential utility services, and sales of heating fuels are reported in different parts of this section. Complete Section 2 for the tax period September 1, 2000, through February 28, 2001. Enter column totals from Sections 1 and 2 in Section 3, *Annual Schedule B Summary*, page 15. (Sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services for the tax period September 1, 2000, through February 28, 2001, are reported on ST-101.8, *Annual Schedule T.*)

Take credits that can be identified by jurisdiction on the appropriate line (see instructions).

SECTION 2, PART 1

Report sales of **residential** gas (including propane in containers of 100 pounds or more), and electric and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for residential gas and electric unless provided by same entity; see instructions)	Column D Transportation and delivery charges for residential gas and electric	Column E Tax rate =	Column F Sales tax (C or D x E)
Albany S. D.	AL 0167	.00		3%	
Albany S.D.	AL 0166		.00	2 ¹ / ₄ %	
Cohoes S. D.	CO 0147	.00		3%	
Cohoes S.D.	CO 0146		.00	2 ¹ / ₄ %	
Watervliet S. D.	WA 0157	.00		3%	
Watervliet S. D.	WA 0156		.00	2 ¹ / ₄ %	
Allegany County	AL 0203	.00		4%	
Allegany County	AL 0204		.00	3%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA L0490	.00		3%	
Cattaraugus County (outside the following)	CA 0493		.00	2 ¹ / ₄ %	
Olean (city)	OL L0410	.00		3%	
Olean (city)	OL 0413		.00	2 ¹ / ₄ %	
Salamanca (city)	SA L0420	.00		3%	
Salamanca (city)	SA 0423		.00	2 ¹ / ₄ %	
Cayuga County (outside the city of Auburn)	CA 0509	.00		4%	
Cayuga County (outside the following)	CA 0512		.00	3%	
Auburn (city)	AU 0554	.00		4%	
Auburn (city)	AU 0556		.00	3%	
Chatauqua County	CH L0600	.00		3%	
Chatauqua County	CH 0605		.00	2 ¹ / ₄ %	
Chemung County	CH 0703	.00		3%	
Chemung County	CH 0796		.00	2 ¹ / ₄ %	
Norwich (city)	NO 0845	.00		3%	
Norwich (city)	NO 0847		.00	2 ¹ / ₄ %	
Clinton County	CL 0903	.00		3%	
Clinton County	CL 0905		.00	2 ¹ / ₄ %	
Hudson S. D.	HU 1010	.00		3%	
Hudson S. D.	HU 1012		.00	2 ¹ / ₄ %	
Cortland County	CO 1123	.00		4%	
Cortland County	CO 1127		.00	3%	
Erie County	ER 1403	.00		4%	
Erie County	ER 1406		.00	3%	
Lackawanna S. D.	LA 1427	.00		7%	
Lackawanna S. D.	LA 1426		.00	5 ¹ / ₄ %	

SECTION 2, PART 1 Report sales of **residential** gas (including propane in containers of 100 pounds or more), and electric and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for residential gas and electric unless provided by same entity; see instructions)	Column D Transportation and delivery charges for residential gas and electric	Column E Tax rate =	Column F Sales tax (C or D x E)
Franklin County	FR 1610	.00		2%	
Franklin County	FR 1606		.00	1½%	
Gloversville S. D.	GL L1710	.00		3%	
Gloversville S. D.	GL 1718		.00	2¼%	
Johnstown S. D. (Fulton County)	JO L1720	.00		3%	
Johnstown S. D. (Fulton County)	JO 1732		.00	2¼%	
Batavia S. D.	BA 1860	.00		3%	
Batavia S. D.	BA 1862		.00	2¼%	
Jefferson County (outside Watertown S.D.)	JE L2200	.00		2%	
Jefferson County (outside the following)	JE 2203		.00	1½%	
Watertown S. D.	WA L2270	.00		5%	
Watertown S. D.	WA 2272		.00	3¾%	
Oneida (city)	ON 2514	.00		1½%	
Oneida (city)	ON 2513		.00	1⅞%	
Johnstown S. D. (Montgomery County)	JO L2700	.00		3%	
Johnstown S. D. (Montgomery County)	JO 2702		.00	2¼%	
Glen Cove S. D.	GL 2854	.00		3%	
Glen Cove S. D.	GL 8253		.00	2¼%	
Long Beach S. D.	LO 2864	.00		3%	
Long Beach S. D.	LO 8233		.00	2¼%	
Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI L2906	.00		3%	
Niagara County (outside the following)	NI 2927		.00	2¼%	
Niagara Falls S. D.	NI L2924	.00		6%	
Niagara Falls S. D.	NI 2952		.00	4½%	
Lockport (city)	LO 2932	.00		3%	
Lockport (city)	LO 2937		.00	2¼%	
Utica S. D.	UT L3050	.00		3%	
Utica S. D.	UT 3062		.00	2¼%	
Sherrill (city)	SH L3040	.00		1%	
Sherrill (city)	SH 3072		.00	¾%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON L3290	.00		3%	
Ontario County (outside the following)	ON 3276		.00	2¼%	
Canandaigua (city)	CA L3210	.00		3%	
Canandaigua (city)	CA 3213		.00	2¼%	
Geneva (city)	GE L3220	.00		3%	
Geneva (city)	GE 3223		.00	2¼%	
Middletown S. D.	MI L3310	.00		3%	
Middletown S. D.	MI 3327		.00	2¼%	
Newburgh (city)	NE 3317	.00		3%	
Newburgh (city)	NE 3350		.00	2¼%	
Port Jervis (city)	PO L3330	.00		3%	
Port Jervis (city)	PO 3356		.00	2¼%	
Orleans County	OR 3402	.00		4%	
Orleans County	OR 3404		.00	3%	
Fulton (city)	FU L3510	.00		3%	
Fulton (city)	FU 3514		.00	2¼%	
Oswego (city)	OS L3520	.00		3%	
Oswego (city)	OS 3523		.00	2¼%	

SECTION 2, PART 1

Report sales of **residential** gas (including propane in containers of 100 pounds or more), and electric and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for residential gas and electric unless provided by same entity; see instructions)	Column D Transportation and delivery charges for residential gas and electric	Column E Tax rate =	Column F Sales tax (C or D x E)
St. Lawrence County (outside Ogdensburg S. D.) (9/01/00-11/30/00)	ST 4093	.00		3%	
St. Lawrence County (outside the following) (9/01/00-11/30/00)	ST 4089		.00	2 ¹ / ₄ %	
Ogdensburg S. D. (outside city) (9/01/00-11/30/00)	OG 4019	.00		6%	
Ogdensburg S. D. (outside city) (9/01/00-11/30/00)	OG 4044		.00	4 ¹ / ₂ %	
Ogdensburg S. D. (inside city) (9/01/00-11/30/00)	OG 4016	.00		6%	
Ogdensburg S. D. (inside city) (9/01/00-11/30/00)	OG 4045		.00	4 ¹ / ₂ %	
St. Lawrence County (outside Ogdensburg S. D.) (12/01/00-2/28/01)	ST 4083	.00		3%	
St. Lawrence County (outside the following) (12/01/00-2/28/01)	ST 4084		.00	2 ¹ / ₄ %	
Ogdensburg S. D. (12/01/00-2/28/01)	OG 4077	.00		6%	
Ogdensburg S. D. (12/01/00-2/28/01)	OG 4075		.00	4 ¹ / ₂ %	
Schenectady County (outside Schenectady S. D.)	SC 4236	.00		3 ¹ / ₂ %	
Schenectady County (outside the following)	SC 4239		.00	2 ⁵ / ₈ %	
Schenectady S. D.	SC 4208	.00		6 ¹ / ₂ %	
Schenectady S. D.	SC 4215		.00	4 ⁷ / ₈ %	
Hornell S. D. (outside city)	HO 4649	.00		2 ¹ / ₂ %	
Hornell S. D. (outside city)	HO 4650		.00	1 ⁷ / ₈ %	
Hornell S. D. (inside city)	HO 4647	.00		4%	
Hornell S. D. (inside city)	HO 4653		.00	3%	
Suffolk County	SU 4720	.00		1%	
Suffolk County	SU 4722		.00	3 ³ / ₄ %	
Tioga County	TI 4908	.00		3%	
Tioga County	TI 4906		.00	2 ¹ / ₄ %	
Tompkins County (outside the city of Ithaca)	TO 5003	.00		4%	
Tompkins County (outside the following)	TO 5006		.00	3%	
Ithaca (city)	IT 5005	.00		4%	
Ithaca (city)	IT 5008		.00	3%	
Ulster County	UL 5109	.00		3 ³ / ₄ %	
Ulster County	UL 5107		.00	2 ¹³ / ₁₆ %	
Westchester County (outside the cities of Mount Vernon and Yonkers, and outside New Rochelle S. D. and White Plains S. D.)	WE 5506	.00		2 ¹ / ₂ %	
Westchester County (outside the following)	WE 5594		.00	1 ⁷ / ₈ %	
Mount Vernon (city)	MO 5516	.00		4%	
Mount Vernon (city)	MO 5526		.00	3%	
Yonkers (city)	YO 6580	.00		4%	
Yonkers (city)	YO 6576		.00	3%	
New Rochelle S. D.	NE 6586	.00		6%	
New Rochelle S. D.	NE 6894		.00	4 ¹ / ₂ %	
White Plains S. D.	WH 6557	.00		5 ¹ / ₂ %	
White Plains S. D.	WH 6547		.00	4 ¹ / ₈ %	
New York City	NE L5800	.00		4%	
New York City	NE 5803		.00	3%	
Column totals (Part 1):					

Include this column total on page 15, Section 3, in box 4.

Include this column total on page 15, Section 3, in box 5.

Include this column total on page 15, Section 3, in box 16.

SECTION 2, PART 2 Report sales of residential use of coal, fuel oil, and wood (for heating).

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (to nearest dollar)	x	Column D Tax rate	=	Column E Sales tax (C x D)
Allegany County	AL 0203	.00		4%		
Cattaraugus County (outside the following)	CA L0490	.00		3%		
Olean (city)	OL L0410	.00		3%		
Salamanca (city)	SA L0420	.00		3%		
Cayuga County (outside the following)	CA 0509	.00		4%		
Auburn (city)	AU 0554	.00		4%		
Chautauqua County	CH L0600	.00		3%		
Chemung County	CH 0703	.00		3%		
Norwich (city)	NO 0845	.00		3%		
Clinton County	CL 0903	.00		3%		
Cortland County	CO 1123	.00		4%		
Erie County	ER 1403	.00		4%		
Franklin County	FR 1610	.00		2%		
Jefferson County	JE L2200	.00		2%		
Niagara County	NI 2905	.00		3%		
Oneida (city)	ON 2514	.00		1½%		
Sherrill (city)	SH L3040	.00		1%		
Ontario County (outside the following)	ON L3290	.00		3%		
Canandaigua (city)	CA L3210	.00		3%		
Geneva (city)	GE L3220	.00		3%		
Orleans County	OR 3402	.00		4%		
Fulton (city)	FU L3510	.00		3%		
Oswego (city)	OS L3520	.00		3%		
St. Lawrence County (outside the following) (9/01/00-11/30/00)	ST 4095	.00		3%		
Ogdensburg S. D. (9/01/00-11/30/00)	OG 4020	.00		3%		
St. Lawrence County (12/01/00-2/28/01)	ST 4082	.00		3%		
Schenectady County	SC 4236	.00		3½%		
Hornell (city)	HO 4626	.00		1½%		
Suffolk County	SU 4720	.00		1%		
Tioga County	TI 4908	.00		3%		
Tompkins County (outside the following)	TO 5003	.00		4%		
Ithaca (city)	IT 5005	.00		4%		
Ulster County	UL 5109	.00		3¾%		
Westchester County (outside the following)	WE 5506	.00		2½%		
Mount Vernon (city)	MO 5516	.00		4%		
New Rochelle (city)	NE 6697	.00		3%		
Yonkers (city)	YO 6580	.00		4%		
New York City	NE L5800	.00		4%		
Column totals (Part 2):						

Include this column ▲
total on page 15,
Section 3, in box 6.

Include this column ▲
total on page 15,
Section 3, in box 17.

SECTION 2, PART 3

Report sales of **nonresidential gas** (including propane in containers of 100 pounds or more), electric, refrigeration, and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electric)	Column D Transportation and delivery charges for nonresidential gas and electric; to the nearest dollar	Column E Purchases subject to tax (see instructions)	Column F Tax rate	Column G Sales tax (see instructions) (C + E) × F or D × F
Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.)	AL 0179	.00		.00	8%	
Albany County (outside the following)	AL 0173		.00		6%	
Albany S. D.	AL 0165	.00		.00	11%	
Albany S. D.	AL 0164		.00		8 ¹ / ₄ %	
Cohoes S. D.	CO 0124	.00		.00	11%	
Cohoes S. D.	CO 0125		.00		8 ¹ / ₄ %	
Watervliet S. D.	WA 0139	.00		.00	11%	
Watervliet S. D.	WA 0138		.00		8 ¹ / ₄ %	
Allegany County	AL 0215	.00		.00	8%	
Allegany County	AL 0213		.00		6%	
Broome County	BR 0313	.00		.00	8%	
Broome County	BR 0315		.00		6%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA 0499	.00		.00	8%	
Cattaraugus County (outside the following)	CA 0496		.00		6%	
Olean (city)	OL 0419	.00		.00	8%	
Olean (city)	OL 0416		.00		6%	
Salamanca (city)	SA 0429	.00		.00	8%	
Salamanca (city)	SA 0426		.00		6%	
Cayuga County (outside the city of Auburn)	CA 0503	.00		.00	8%	
Cayuga County (outside the following)	CA 0513		.00		6%	
Auburn (city)	AU 0552	.00		.00	8%	
Auburn (city)	AU 0553		.00		6%	
Chautauqua County	CH 0602	.00		.00	7%	
Chautauqua County	CH 0603		.00		5 ¹ / ₄ %	
Chemung County	CH 0793	.00		.00	7%	
Chemung County	CH 0798		.00		5 ¹ / ₄ %	
Chenango County (outside the city of Norwich)	CH 0805	.00		.00	7%	
Chenango County (outside the following)	CH 0806		.00		5 ¹ / ₄ %	
Norwich (city)	NO 0844	.00		.00	7%	
Norwich (city)	NO 0848		.00		5 ¹ / ₄ %	
Clinton County	CL 0993	.00		.00	7%	
Clinton County	CL 0996		.00		5 ¹ / ₄ %	
Columbia County (outside Hudson S. D.)	CO 1003	.00		.00	8%	
Columbia County (outside the following)	CO 1009		.00		6%	
Hudson S. D.	HU 1013	.00		.00	11%	
Hudson S. D.	HU 1014		.00		8 ¹ / ₄ %	
Cortland County	CO 1122	.00		.00	8%	
Cortland County	CO 1124		.00		6%	
Delaware County	DE 1202	.00		.00	6%	
Delaware County	DE 1203		.00		4 ¹ / ₂ %	
Dutchess County	DU 1303	.00		.00	7 ¹ / ₄ %	
Dutchess County	DU 1308		.00		5 ⁷ / ₁₆ %	
Erie County (outside Lackawanna S. D.)	ER 1415	.00		.00	8%	
Erie County (outside the following)	ER 1413		.00		6%	
Lackawanna S. D.	LA 1424	.00		.00	11%	
Lackawanna S. D.	LA 1423		.00		8 ¹ / ₄ %	

SECTION 2, PART 3

Report sales of **nonresidential gas** (including propane in containers of 100 pounds or more), electric, refrigeration, and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electric)	Column D Transportation and delivery charges for nonresidential gas and electric; to the nearest dollar	Column E Purchases subject to tax (see instructions)	Column F Tax rate	Column G Sales tax (see instructions) (C + E) × F or D × F
Essex County	ES 1502	.00		.00	7%	
Essex County	ES 1503		.00		5 ¹ / ₄ %	
Franklin County	FR 1602	.00		.00	7%	
Franklin County	FR 1603		.00		5 ¹ / ₄ %	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU 1706	.00		.00	7%	
Fulton County (outside the following)	FU 1714		.00		5 ¹ / ₄ %	
Gloversville S. D. (outside city)	GL 1716	.00		.00	10%	
Gloversville S. D. (outside city)	GL 1729		.00		7 ¹ / ₂ %	
Gloversville S. D. (inside city)	GL 1703	.00		.00	10%	
Gloversville S. D. (inside city)	GL 1728		.00		7 ¹ / ₂ %	
Johnstown S. D. (outside city/in Fulton County)	JO 1725	.00		.00	10%	
Johnstown S. D. (outside city/in Fulton County)	JO 1730		.00		7 ¹ / ₂ %	
Johnstown S. D. (inside city/in Fulton County)	JO 1705	.00		.00	10%	
Johnstown S. D. (inside city/in Fulton County)	JO 1733		.00		7 ¹ / ₂ %	
Genesee County (outside Batavia S. D.)	GE 1895	.00		.00	8%	
Genesee County (outside the following)	GE 1803		.00		6%	
Batavia S. D.	BA 1855	.00		.00	11%	
Batavia S. D.	BA 1856		.00		8 ¹ / ₄ %	
Greene County	GR 1903	.00		.00	8%	
Greene County	GR 1904		.00		6%	
Hamilton County	HA 2002	.00		.00	7%	
Hamilton County	HA 2003		.00		5 ¹ / ₄ %	
Herkimer County	HE 2104	.00		.00	8%	
Herkimer County	HE 2103		.00		6%	
Jefferson County (outside Watertown S. D.)	JE 2202	.00		.00	7%	
Jefferson County (outside the following)	JE 2206		.00		5 ¹ / ₄ %	
Watertown S. D.	WA 2212	.00		.00	10%	
Watertown S. D.	WA 2214		.00		7 ¹ / ₂ %	
Lewis County	LE 2303	.00		.00	7%	
Lewis County	LE 2306		.00		5 ¹ / ₄ %	
Livingston County	LI 2402	.00		.00	7%	
Livingston County	LI 2403		.00		5 ¹ / ₄ %	
Madison County (outside the city of Oneida)	MA 2582	.00		.00	7%	
Madison County (outside the following)	MA 2583		.00		5 ¹ / ₄ %	
Oneida (city)	ON 2526	.00		.00	7%	
Oneida (city)	ON 2523		.00		5 ¹ / ₄ %	
Monroe County	MO 2605	.00		.00	8%	
Monroe County	MO 2603		.00		6%	
Montgomery County (outside Johnstown S. D.)	MO 2793	.00		.00	7%	
Montgomery County (outside the following)	MO 2799		.00		5 ¹ / ₄ %	
Johnstown S. D.	JO 2724	.00		.00	10%	
Johnstown S. D.	JO 2703		.00		7 ¹ / ₂ %	
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA 2804	.00		.00	8 ¹ / ₂ %	
Nassau County (outside the following)	NA 8247		.00		6 ³ / ₈ %	
Glen Cove S. D.	GL 2897	.00		.00	11 ¹ / ₂ %	
Glen Cove S. D.	GL 8254		.00		8 ⁵ / ₈ %	

SECTION 2, PART 3

Report sales of **non-residential** gas (including propane in containers of 100 pounds or more), electric, refrigeration, and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electric)	Column D Transportation and delivery charges for nonresidential gas and electric; to the nearest dollar	Column E Purchases subject to tax (see instructions)	Column F Tax rate	Column G Sales tax (see instructions) (C + E) × F or D × F
Long Beach S. D.	LO 2899	.00		.00	11½%	
Long Beach S. D.	LO 8234		.00		8⅝%	
Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI 2906	.00		.00	7%	
Niagara County (outside the following)	NI 2928		.00		5¼%	
Niagara Falls S. D.	NI 2924	.00		.00	10%	
Niagara Falls S. D.	NI 2950		.00		7½%	
Lockport (city)	LO 2930	.00		.00	7%	
Lockport (city)	LO 2936		.00		5¼%	
Oneida County (outside Utica S. D. and the cities of Rome, Sherrill, and Utica)	ON 3003	.00		.00	8%	
Oneida County (outside the following)	ON 3004		.00		6%	
Utica S. D.	UT 3049	.00		.00	11%	
Utica S. D.	UT 3060		.00		8¼%	
Rome (city)	RO 3029	.00		.00	8%	
Rome (city)	RO 3027		.00		6%	
Sherrill (city)	SH 3045	.00		.00	8%	
Sherrill (city)	SH 3070		.00		6%	
Onondaga County	ON 3102	.00		.00	7%	
Onondaga County	ON 3103		.00		5¼%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON 3272	.00		.00	7%	
Ontario County (outside the following)	ON 3273		.00		5¼%	
Canandaigua (city)	CA 3232	.00		.00	7%	
Canandaigua (city)	CA 3214		.00		5¼%	
Geneva (city)	GE 3242	.00		.00	7%	
Geneva (city)	GE 3222		.00		5¼%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR 3306	.00		.00	7¼%	
Orange County (outside the following)	OR 3358		.00		5⅞%	
Middletown S. D.	MI 3325	.00		.00	10¼%	
Middletown S. D.	MI 3342		.00		7⅞%	
Newburgh (city)	NE 3316	.00		.00	7¼%	
Newburgh (city)	NE 3352		.00		5⅞%	
Port Jervis (city)	PO 3339	.00		.00	7¼%	
Port Jervis (city)	PO 3359		.00		5⅞%	
Orleans County	OR 3473	.00		.00	8%	
Orleans County	OR 3403		.00		6%	
Oswego County (outside the cities of Fulton and Oswego)	OS 3598	.00		.00	7%	
Oswego County (outside the following)	OS 3597		.00		5¼%	
Fulton (city)	FU 3532	.00		.00	7%	
Fulton (city)	FU 3513		.00		5¼%	
Oswego (city)	OS 3542	.00		.00	7%	
Oswego (city)	OS 3524		.00		5¼%	

SECTION 2, PART 3

Report sales of **nonresidential gas** (including propane in containers of 100 pounds or more), electric, refrigeration, and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electric)	Column D Transportation and delivery charges for nonresidential gas and electric; to the nearest dollar	Column E Purchases subject to tax (see instructions)	Column F Tax rate	Column G Sales tax (see instructions) (C + E) × F or D × F
Otsego County	OT 3603	.00		.00	7%	
Otsego County	OT 3606		.00		5 ¹ / ₄ %	
Putnam County	PU 3714	.00		.00	7 ¹ / ₄ %	
Putnam County	PU 3715		.00		5 ⁷ / ₁₆ %	
Rensselaer County	RE 3875	.00		.00	8%	
Rensselaer County	RE 3873		.00		6%	
Rockland County	RO 3904	.00		.00	7 ¹ / ₄ %	
Rockland County	RO 3905		.00		5 ⁷ / ₁₆ %	
St. Lawrence County (outside Ogdensburg S.D. and the city of Ogdensburg) (9/01/00-11/30/00)	ST 4092	.00		.00	7%	
St. Lawrence County (outside the following) (9/01/00-11/30/00)	ST 4099		.00		5 ¹ / ₄ %	
Ogdensburg S. D. (outside city) (9/01/00-11/30/00)	OG 4013	.00		.00	10%	
Ogdensburg S. D. (outside city) (9/01/00-11/30/00)	OG 4022		.00		7 ¹ / ₂ %	
Ogdensburg S. D. (inside city) (9/01/00-11/30/00)	OG 4015	.00		.00	10%	
Ogdensburg S. D. (inside city) (9/01/00-11/30/00)	OG 4023		.00		7 ¹ / ₂ %	
St. Lawrence County (outside Ogdensburg S. D.) (12/01/00-2/28/01)	ST 4087	.00		.00	7%	
St. Lawrence County (outside the following) (12/01/00-2/28/01)	ST 4085		.00		5 ¹ / ₄ %	
Ogdensburg S. D. (12/01/00-2/28/01)	OG 4079	.00		.00	10%	
Ogdensburg S. D. (12/01/00-2/28/01)	OG 4078		.00		7 ¹ / ₂ %	
Saratoga County	SA 4103	.00		.00	7%	
Saratoga County	SA 4104		.00		5 ¹ / ₄ %	
Schenectady County (outside Schenectady S.D.)	SC 4233	.00		.00	7 ¹ / ₂ %	
Schenectady County (outside the following)	SC 4238		.00		5 ⁵ / ₈ %	
Schenectady S. D.	SC 4207	.00		.00	10 ¹ / ₂ %	
Schenectady S. D.	SC 4209		.00		7 ⁷ / ₈ %	
Schoharie County	SC 4303	.00		.00	7%	
Schoharie County	SC 4306		.00		5 ¹ / ₄ %	
Schuyler County	SC 4403	.00		.00	8%	
Schuyler County	SC 4405		.00		6%	
Seneca County	SE 4512	.00		.00	7%	
Seneca County	SE 4513		.00		5 ¹ / ₄ %	
Steuben County (outside Hornell S. D. and the cities of Hornell and Corning)	ST 4688	.00		.00	8%	
Steuben County (outside the following)	ST 4689		.00		6%	
Hornell S. D. (outside city)	HO 4643	.00		.00	10 ¹ / ₂ %	
Hornell S. D. (outside city)	HO 4652		.00		7 ⁷ / ₈ %	
Hornell S. D. (inside city)	HO 4642	.00		.00	10 ¹ / ₂ %	
Hornell S. D. (inside city)	HO 4654		.00		7 ⁷ / ₈ %	
Corning (city)	CO 4616	.00		.00	8%	
Corning (city)	CO 4619		.00		6%	
Suffolk County	SU 4760	.00		.00	8 ¹ / ₄ %	
Suffolk County	SU 4763		.00		6 ³ / ₁₆ %	
Sullivan County	SU 4812	.00		.00	7%	
Sullivan County	SU 4813		.00		5 ¹ / ₄ %	
Tioga County	TI 4903	.00		.00	7 ¹ / ₂ %	
Tioga County	TI 4909		.00		5 ⁵ / ₈ %	
Tompkins County (outside the city of Ithaca)	TO 5096	.00		.00	8%	

SECTION 2, PART 3

Report sales of **nonresidential gas** (including propane in containers of 100 pounds or more), electric, refrigeration, and steam services.

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electric)	Column D Transportation and delivery charges for nonresidential gas and electric; to the nearest dollar	Column E Purchases subject to tax (see instructions)	Column F Tax rate	Column G Sales tax (see instructions) (C + E) × F or D × F
Tompkins County (outside the following)	TO 5007		.00		6%	
Ithaca (city)	IT 5013	.00		.00	8%	
Ithaca (city)	IT 5019		.00		6%	
Ulster County	UL 5113	.00		.00	7 ³ / ₄ %	
Ulster County	UL 5116		.00		5 ¹³ / ₁₆ %	
Warren County (outside the city of Glens Falls)	WA 5292	.00		.00	7%	
Warren County (outside the following)	WA 5293		.00		5 ¹ / ₄ %	
Glens Falls (city)	GL 5212	.00		.00	7%	
Glens Falls (city)	GL 5213		.00		5 ¹ / ₄ %	
Washington County	WA 5302	.00		.00	7%	
Washington County	WA 5303		.00		5 ¹ / ₄ %	
Wayne County	WA 5402	.00		.00	7%	
Wayne County	WA 5403		.00		5 ¹ / ₄ %	
Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	WE 5503	.00		.00	6 ³ / ₄ %	
Westchester County (outside the following)	WE 5596		.00		5 ¹ / ₁₆ %	
New Rochelle S. D.	NE 6693	.00		.00	11 ¹ / ₄ %	
New Rochelle S. D.	NE 6895		.00		8 ⁷ / ₁₆ %	
White Plains S. D.	WH 6545	.00		.00	10 ³ / ₄ %	
White Plains S. D.	WH 6546		.00		8 ¹ / ₁₆ %	
Mount Vernon (city)	MO 5513	.00		.00	8 ¹ / ₄ %	
Mount Vernon (city)	MO 5525		.00		6 ³ / ₁₆ %	
Yonkers (city)	YO 6578	.00		.00	8 ¹ / ₄ %	
Yonkers (city)	YO 6573		.00		6 ³ / ₁₆ %	
Wyoming County	WY 5605	.00		.00	8%	
Wyoming County	WY 5603		.00		6%	
Yates County	YA 5702	.00		.00	7%	
Yates County	YA 5703		.00		5 ¹ / ₄ %	
New York City	NE 8009	.00		.00	8 ¹ / ₄ %	
New York City	NE 8008		.00		6 ³ / ₁₆ %	

Column totals (Part 3):

Include this ▲ column total on page 15, Section 3, in box 9.

Include this ▲ column total on page 15, Section 3, in box 10.

Include this ▲ column total on Form ST-101, page 2, Column D, in box 4.

Include this ▲ column total on page 15, Section 3, in box 18.

Annual Schedule B, Section 2 Instructions

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electric, Refrigeration, and Steam Services, and Sales of Heating Fuels

Who must file

Complete and file *Annual Schedule B* with Form ST-101 if you:

- Provide nonresidential utility services in the city school districts (including the counties and cities in which they are located) listed in Part 3 of *Annual Schedule B*.
- Provide residential energy sources and services subject to tax.
- Are a vendor supplying the above services or are billing tenants on a sub-metering basis.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services are reported on *Annual Schedule T* for the period September 1, 2000, through February 28, 2001.

If you must file *Annual Schedule B*, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or your business's *Certificate of Authority* for sales and use tax. Please be sure to print the sales tax identification number at the top of each page in the space provided.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

Note: 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 by filing Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

PART 1

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **residential** use, to customers in the school districts and localities that impose the tax, listed in Part 1. Enter in Column D your taxable transportation and delivery for residential gas and electric, unless provided by same entity. (If provided by the same entity, add to Column C.) Do not report these same sales in Parts 2 or 3 of Section 2. Multiply Column C or D by the tax rate in Column E, and

enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F, and enter the totals in the column total boxes of Part 1. Also enter these totals on page 15, Section 3, in boxes 4, 5, and 16.

PART 2

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 2. Do not report these same sales in Parts 1 or 3 of Section 2. Multiply your Column C amount by the tax rate in Column D and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 2. Also enter these totals on page 15, Section 3, in boxes 6 and 17.

PART 3

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electric, and steam services for **nonresidential** use, and all sales of refrigeration service. Report in Column D the taxable transportation and delivery charge for nonresidential gas and electric services, unless provided by the same entity. (If provided by the same entity, add to Column C.)

Report in Column E your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, multiply the total of Column C and Column E or the amount in Column D by the tax rate in Column F, and enter the resulting tax in Column G. After entering information for all jurisdictions required of Section 2, separately total Columns C, D, E, and G. Enter the total in the column total boxes of Part 3. Enter Columns C, D, and G totals on page 15, Section 3, in boxes 9, 10, and 18. Include the Column E total on Form ST-101, page 2, Column D, in box 4. Include the Column D total on Form ST-101, page 4, Step 7A, on the second Schedule B line.

Note: Include all other sales of gas, electric, and steam services for **nonresidential** use, and all sales of refrigeration services in localities not listed in Section 2, Part 3 of *Annual Schedule B* in the amount(s) reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on *Annual Schedule B*, or on the appropriate jurisdiction line on Form ST-101.

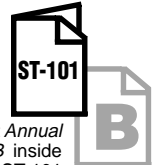
SECTION 3 Annual Schedule B Summary

Summary of taxable sales and services — Vendor Collection credit adjustment												
Section 1				Section 2								
Part 1 Column C	+	Part 2 Column C	+	Part 3 Column C	+	Part 1 Column C	+	Part 1 Column D	+	Part 2 Column C	=	Vendor collection credit adjustment
1		2		3		4		5		6		7
		.00		.00		.00		.00		.00		.00

Summary of taxable sales and services								
Vendor collection credit adjustment	+	Section 1 Part 4 Column C	+	Section 2 Part 3 Column C	+	Section 2 Part 3 Column D	=	Total taxable sales and services
8		9		10		11		11
.00		.00		.00		.00		.00

Include this amount ▲
on Form ST-101, page 4,
Step 7A.

Also enter this amount in
the Vendor collection
credit adjustment box
under Summary of
taxable sales and
services.



Insert Annual
Schedule B inside
Form ST-101

Include this ▲
amount on Form ST-101,
page 4, Step 7A.

Include this ▲
amount on Form ST-101,
page 2, Column C, in
box 3.

Summary of total sales and use tax														
Section 1					Section 2									
Part 1 Column E	+	Part 2 Column E	+	Part 3 Column E	+	Part 4 Column F	+	Part 1 Column F	+	Part 2 Column E	+	Part 3 Column G	=	Total sales and use tax
12		13		14		15		16		17		18		19

Include this ▲
amount on Form ST-101,
page 2, Column F, in
box 5.

Vendor Collection Credit:

Sales from Section 1, Parts 1, 2, and 3, and Section 2, Parts 1 and 2 are not eligible for the credit since they are subject only to local sales tax. You must subtract them, on Form ST-101, from the total sales amount reported. Sales of transportation and delivery of gas and electric are eligible for the vendor collection credit. However, the state tax rate for these services has been reduced to 3%.

Summary — Enter the *Columns totals* from Sections 1 and 2, if any, in boxes 1 through 6, 8 through 10, and 12 through 18.

Add boxes 1 through 6 and enter the total amount in box 7, *Vendor collection credit adjustment*. Enter this amount on Form ST-101, page 4, Step 7A, on the first Schedule B line. Also enter this amount in the Vendor collection credit adjustment box under *Summary of taxable sales and services*. **The sales from Section 1, Parts 1, 2, and 3 and Section 2, Parts 1 and 2, are not eligible for the credit** since they are subject only to local sales tax; you must subtract them, on Form ST-101, from the total sales amount reported.

Add boxes 8, 9, and 10 to the total *Vendor collection credit adjustment*, and enter the total amount in box 11, *Total taxable sales and services*. Include this amount on Form ST-101, page 2, Column C, in box 3.

Add boxes 12 through 18 and enter the total amount in box 19, *Total sales and use tax*. Include this amount on Form ST-101, page 2, Column F, in box 5.

Filing this schedule

File a completed *Annual Schedule B* and any other attachments with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.