



Include with Form ST-100

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-100

For tax period:
March 1, 2000, through May 31, 2000

Due date:
Tuesday, June 20, 2000

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Sales tax identification number	Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)
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Telephone services, other residential and commercial utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, 3, and 4 as they apply to you. Enter subtotals in Part 5.

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

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 <small>(S.D. = School District; jurisdictions are listed in county order)</small>	Column B Jurisdiction code	Column C Taxable sales and services <small>(to nearest dollar)</small>	x	Column D Tax rate percent	=	Column E Sales tax <small>(C x D)</small>
Albany S. D.	AL 0167	.00		3%		
Cohoes S. D.	CO 0147	.00		3%		
Watervliet S. D.	WA 0157	.00		3%		
Hudson S. D.	HU 1010	.00		3%		
Lackawanna S. D.	LA 1427	.00		7%		
Gloversville S. D.	GL L1710	.00		3%		
Johnstown S. D. (Fulton County)	JO L1720	.00		3%		
Johnstown S. D. (Montgomery County)	JO L2700	.00		3%		
Batavia S. D.	BA 1860	.00		3%		
Watertown S. D.	WA L2270	.00		5%		
Glen Cove S. D.	GL 2854	.00		3%		
Long Beach S. D.	LO 2864	.00		3%		
Niagara County (outside Niagara Falls S. D. and Lockport)	NI L2906	.00		3%		
Niagara Falls S. D.	NI L2924	.00		6%		
Lockport (city)	LO 2932	.00		3%		
Utica S. D.	UT L3050	.00		3%		
Middletown S. D.	MI L3310	.00		3%		
Newburgh (city)	NE 3317	.00		3%		
Port Jervis (city)	PO L3330	.00		3%		
St. Lawrence County (outside Ogdensburg S. D.)	ST 4093	.00		3%		
Ogdensburg S. D. (outside city)	OG 4019	.00		6%		
Ogdensburg S. D. (inside city)	OG 4016	.00		6%		
Schenectady S. D.	SC 4208	.00		6½%		
Hornell S. D. (outside city)	HO 4649	.00		2½%		
Hornell S. D. (inside city)	HO 4647	.00		4%		
New Rochelle S. D.	NE 6586	.00		6%		
White Plains S. D.	WH 6557	.00		5½%		
Column totals (Part 1):		.00				

Enter this column ▲
total on page 3, Part 5,
in box 1 of this schedule.

Enter this column ▲
total on page 3, Part 5,
in box 5 on this schedule.

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 percent	=	Column E Sales tax (C x D)
Allegany County	AL 0203	.00		4%		
Cattaraugus County (outside the following two cities)	CA L0490	.00		3%		
Olean (city)	OL L0410	.00		3%		
Salamanca (city)	SA L0420	.00		3%		
Cayuga County (outside the following city)	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 two cities)	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 city)	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.)	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 3, Part 5,
in box 2 of this schedule.

Enter this column ▲
total on page 3, Part 5,
in box 6 of this schedule.

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 percent	=	Column E Sales tax (C x D)
Niagara County	NI 2905	.00		3%		
St. Lawrence County (outside the following city)	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 3, Part 5,
in box 3 of this schedule.

Enter this column ▲
total on page 3, Part 5,
in box 7 of this schedule.

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 (S.D. = School District; 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 (to nearest dollar)	×	Column E Tax rate percent	=	Column F Sales and use tax (C + D) × 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%		
Johnstown S. D. (Montgomery County)	JO 2724	.00		.00		10%		
Batavia S. D.	BA 1855	.00		.00		11%		
Watertown S. D.	WA 2212	.00		.00		10%		
Glen Cove S. D.	GL 2897	.00		.00		11½%		
Long Beach S. D.	LO 2899	.00		.00		11½%		
Niagara County (outside Niagara Falls S. D. and Lockport)	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 Middletown S. D., Newburgh and Port Jervis)	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 below – Part 5, in box 4.

Include this column total on Form ST-100, page 2, Column D, in box 4.

Enter this column total below – Part 5, in box 8.

PART 5

Summary of Parts 1 through 4: Add together all the parts that have been filled in. Transfer these totals to Form ST-100.

Summary of Taxable sales & services	Part 1 Column C	+	Part 2 Column C	+	Part 3 Column C	=	Vendor collection credit adjustment	+	Part 4 Column C	=	Total taxable sales and services
	1		2		3				4		
			.00		.00		.00		.00		.00

Include this column total on Form ST-100, page 4, Step 7A.

Include this amount on Form ST-100, page 2, Column C, in box 3.

Summary of Total sales and use tax	Part 1 Column E	+	Part 2 Column E	+	Part 3 Column E	+	Part 4 Column F	=	Total sales and use tax
	5		6		7		8		

Include this amount on Form ST-100, page 2, Column F, in box 5.



Insert Schedule B inside Form ST-100

Quarterly Schedule B 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 May 31, 2000.

Who must file

Complete and file Schedule B with Form ST-100 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 Quarterly Schedule B, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Report in Step 3 of Form ST-100 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-100 or your business' *Certificate of Authority* for sales and use tax.

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 in Part 5 on page 3, boxes 1 and 5.

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 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 2. Also enter these totals in Part 5 on page 3, boxes 2 and 6.

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 in Part 5 on page 3, boxes 3 and 7.

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 in Part 5, boxes 4 and 8. Include the Column D total on Form ST-100, 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 Part 4 of Schedule B in the amount(s) reported on Form ST-100, in Step 3. Use Form ST-100 (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-100.

PART 5

Summary — Enter the *Column totals*, if any, from Parts 1, 2, 3, and 4 in boxes 1 through 4 and 5 through 8.

Add boxes 1, 2, and 3 and enter the total in the box titled *Vendor collection credit adjustment*. Enter this amount on Form ST-100, page 4, in Step 7A, on the Schedule B line. **The sales from Parts 1, 2, and 3 are not eligible for the credit** since they are subject only to local sales tax; they will be subtracted on Form ST-100 from the total sales amount reported.

Add box 4 to the total *Vendor collection credit adjustment*, and enter the total amount in the *Total taxable sales and services* box. Include this amount on Form ST-100, page 2, Column C, in box 3.

Add boxes 5, 6, 7, and 8; enter the total in the box titled *Total sales and use tax*. Include the *Total sales and use tax* amount on Form ST-100, page 2, Column F, in box 5.

Filing this schedule

File a completed Schedule B and any other attachments with Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, by the due date. 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-100-I, *Instructions for Form ST-100*, page 4.