



Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

File as an attachment to Quarterly Schedule B



For tax period:
December 1, 2001, through February 28, 2002

Include with
Quarterly Schedule B
(Form ST-100.3)

Due date:
Wednesday, March 20, 2002

402

| | |
|---------------------------------|---|
| Sales tax identification number | Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority) |
| | |

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 6).

Report sales to a QEZE of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

| 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 electricity unless provided by same entity; see instructions on page 6) | Column D Transportation and delivery charges for nonresidential gas and electricity | Column E Purchases subject to tax (see instructions on page 6) | Column F Tax rate | Column G Sales tax (see instructions on page 6) (C + E) × F or D × F |
|---|-------------------------------|--|--|--|----------------------|---|
| Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.) | AL K0179 | .00 | | .00 | 4% | |
| Albany County (outside the following) | AL K0115 | | .00 | | 2% | |
| Albany S. D. | AL K0165 | .00 | | .00 | 7% | |
| Albany S. D. | AL K0159 | | .00 | | 3½% | |
| Cohoes S. D. | CO K0124 | .00 | | .00 | 7% | |
| Cohoes S. D. | CO K0145 | | .00 | | 3½% | |
| Watervliet S. D. | WA K0139 | .00 | | .00 | 7% | |
| Watervliet S. D. | WA K0136 | | .00 | | 3½% | |
| Broome County | BR K0313 | .00 | | .00 | 4% | |
| Broome County | BR K0318 | | .00 | | 2% | |
| Cattaraugus County (outside the cities of Olean and Salamanca) | CA K0499 | .00 | | .00 | 4% | |
| Cattaraugus County (outside the following) | CA K0488 | | .00 | | 2% | |
| Olean (city) | OL K0419 | .00 | | .00 | 4% | |
| Olean (city) | OL K0408 | | .00 | | 2% | |
| Salamanca (city) | SA K0429 | .00 | | .00 | 4% | |
| Salamanca (city) | SA K0432 | | .00 | | 2% | |
| Chautauqua County | CH K0602 | .00 | | .00 | 3% | |
| Chautauqua County | CH K0609 | | .00 | | 1½% | |
| Chemung County | CH K0793 | .00 | | .00 | 3% | |
| Chemung County | CH K0704 | | .00 | | 1½% | |
| Chenango County (outside the city of Norwich) | CH K0805 | .00 | | .00 | 3% | |
| Chenango County (outside the following) | CH K0809 | | .00 | | 1½% | |
| Norwich (city) | NO K0844 | .00 | | .00 | 3% | |
| Norwich (city) | NO K0813 | | .00 | | 1½% | |
| Clinton County | CL K0993 | .00 | | .00 | 3% | |
| Clinton County | CL K0998 | | .00 | | 1½% | |
| Columbia County (outside Hudson S.D.) | CO K1003 | .00 | | .00 | 4% | |
| Columbia County (outside the following) | CO K1020 | | .00 | | 2% | |
| Hudson S. D. | HU K1013 | .00 | | .00 | 7% | |
| Hudson S. D. | HU K1016 | | .00 | | 3½% | |
| Cortland County | CO K1122 | .00 | | .00 | 4% | |
| Cortland County | CO K1125 | | .00 | | 2% | |
| Delaware County | DE K1202 | .00 | | .00 | 2% | |
| Delaware County | DE K1204 | | .00 | | 1% | |
| Dutchess County | DU K1310 | .00 | | .00 | 3% | |
| Dutchess County | DU K1314 | | .00 | | 1½% | |
| Lackawanna S. D. | LA K1429 | .00 | | .00 | 3% | |
| Lackawanna S. D. | LA K1433 | | .00 | | 1½% | |

Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

| 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 electricity unless provided by same entity; see instructions on page 6) | Column D Transportation and delivery charges for nonresidential gas and electricity | Column E Purchases subject to tax (see instructions on page 6) | Column F Tax rate | Column G Sales tax (see instructions on page 6) (C + E) × F or D × F |
|---|-------------------------------|--|--|--|----------------------|---|
| Essex County | ES K1502 | .00 | | .00 | 3% | |
| Essex County | ES K1506 | | .00 | | 1½% | |
| Franklin County | FR K1602 | .00 | | .00 | 3% | |
| Franklin County | FR K1609 | | .00 | | 1½% | |
| Fulton County (outside Gloversville S. D. and Johnstown S. D.) | FU K1706 | .00 | | .00 | 3% | |
| Fulton County (outside the following) | FU K1750 | | .00 | | 1½% | |
| Gloversville S. D. (outside city) | GL K1716 | .00 | | .00 | 6% | |
| Gloversville S. D. (outside city) | GL K1737 | | .00 | | 3% | |
| Gloversville S. D. (inside city) | GL K1703 | .00 | | .00 | 6% | |
| Gloversville S. D. (inside city) | GL K1738 | | .00 | | 3% | |
| Johnstown S. D. (outside city/in Fulton County) | JO K1725 | .00 | | .00 | 6% | |
| Johnstown S. D. (outside city/in Fulton County) | JO K1739 | | .00 | | 3% | |
| Johnstown S. D. (inside city/in Fulton County) | JO K1705 | .00 | | .00 | 6% | |
| Johnstown S. D. (inside city/in Fulton County) | JO K1740 | | .00 | | 3% | |
| Genesee County (outside Batavia S. D.) | GE K1895 | .00 | | .00 | 4% | |
| Genesee County (outside the following) | GE K1806 | | .00 | | 2% | |
| Batavia S. D. | BA K1855 | .00 | | .00 | 7% | |
| Batavia S. D. | BA K1815 | | .00 | | 3½% | |
| Greene County | GR K1903 | .00 | | .00 | 4% | |
| Greene County | GR K1906 | | .00 | | 2% | |
| Hamilton County | HA K2002 | .00 | | .00 | 3% | |
| Hamilton County | HA K2006 | | .00 | | 1½% | |
| Jefferson County (outside Watertown S. D.) | JE K2202 | .00 | | .00 | 3% | |
| Jefferson County (outside the following) | JE K2209 | | .00 | | 1½% | |
| Watertown S. D. | WA K2212 | .00 | | .00 | 6% | |
| Watertown S. D. | WA K2273 | | .00 | | 3% | |
| Lewis County | LE K2303 | .00 | | .00 | 3% | |
| Lewis County | LE K2309 | | .00 | | 1½% | |
| Livingston County | LI K2402 | .00 | | .00 | 3% | |
| Livingston County | LI K2406 | | .00 | | 1½% | |
| Madison County (outside the city of Oneida) | MA K2582 | .00 | | .00 | 3% | |
| Madison County (outside the following) | MA K2584 | | .00 | | 1½% | |
| Oneida (city) | ON K2526 | .00 | | .00 | 3% | |
| Oneida (city) | ON K2586 | | .00 | | 1½% | |
| Monroe County | MO K2605 | .00 | | .00 | 4% | |
| Monroe County | MO K2610 | | .00 | | 2% | |
| Montgomery County (outside Johnstown S. D.) | MO K2793 | .00 | | .00 | 3% | |
| Montgomery County (outside the following) | MO K2789 | | .00 | | 1½% | |
| Johnstown S. D. | JO K2724 | .00 | | .00 | 6% | |
| Johnstown S. D. | JO K2704 | | .00 | | 3% | |
| Nassau County (outside Glen Cove S. D. and Long Beach S. D.) | NA K8248 | .00 | | .00 | 4¼% | |
| Nassau County (outside the following) | NA K8239 | | .00 | | 2⅛% | |
| Glen Cove S. D. | GL K8257 | .00 | | .00 | 7¼% | |
| Glen Cove S. D. | GL K8259 | | .00 | | 3⅝% | |
| Long Beach S. D. | LO K8237 | .00 | | .00 | 7¼% | |
| Long Beach S. D. | LO K8266 | | .00 | | 3⅝% | |
| Niagara Falls S. D. | NI K2924 | .00 | | .00 | 6% | |
| Niagara Falls S. D. | NI K2957 | | .00 | | 3% | |

Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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|---|-------------------------------|--|--|--|----------------------|---|
| Lockport (city) | LO K2930 | .00 | | .00 | 3% | |
| Lockport (city) | LO K2962 | | .00 | | 1½% | |
| Oneida County (outside Utica S. D. and the cities of Rome and Sherrill) | ON K3003 | .00 | | .00 | 4% | |
| Oneida County (outside the following) | ON K3006 | | .00 | | 2% | |
| Utica S. D. | UT K3049 | .00 | | .00 | 7% | |
| Utica S. D. | UT K3063 | | .00 | | 3½% | |
| Rome (city) | RO K3029 | .00 | | .00 | 4% | |
| Rome (city) | RO K3030 | | .00 | | 2% | |
| Sherrill (city) | SH K3045 | .00 | | .00 | 4% | |
| Sherrill (city) | SH K3073 | | .00 | | 2% | |
| Onondaga County | ON K3102 | .00 | | .00 | 3% | |
| Onondaga County | ON K3106 | | .00 | | 1½% | |
| Ontario County (outside the cities of Canandaigua and Geneva) | ON K3272 | .00 | | .00 | 3% | |
| Ontario County (outside the following) | ON K3292 | | .00 | | 1½% | |
| Canandaigua (city) | CA K3232 | .00 | | .00 | 3% | |
| Canandaigua (city) | CA K3209 | | .00 | | 1½% | |
| Geneva (city) | GE K3242 | .00 | | .00 | 3% | |
| Geneva (city) | GE K3225 | | .00 | | 1½% | |
| Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis) | OR K3383 | .00 | | .00 | 3% | |
| Orange County (outside the following) | OR K3384 | | .00 | | 1½% | |
| Middletown S. D. | MI K3334 | .00 | | .00 | 6% | |
| Middletown S. D. | MI K3372 | | .00 | | 3% | |
| Newburgh (city) | NE K3337 | .00 | | .00 | 3% | |
| Newburgh (city) | NE K3379 | | .00 | | 1½% | |
| Port Jervis (city) | PO K3366 | .00 | | .00 | 3% | |
| Port Jervis (city) | PO K3375 | | .00 | | 1½% | |
| Orleans County | OR K3473 | .00 | | .00 | 4% | |
| Orleans County | OR K3406 | | .00 | | 2% | |
| Oswego County (outside the cities of Fulton and Oswego) | OS K3598 | .00 | | .00 | 3% | |
| Oswego County (outside the following) | OS K3525 | | .00 | | 1½% | |
| Fulton (city) | FU K3532 | .00 | | .00 | 3% | |
| Fulton (city) | FU K3515 | | .00 | | 1½% | |
| Oswego (city) | OS K3542 | .00 | | .00 | 3% | |
| Oswego (city) | OS K3526 | | .00 | | 1½% | |
| Otsego County | OT K3603 | .00 | | .00 | 3% | |
| Otsego County | OT K3609 | | .00 | | 1½% | |
| Putnam County | PU K3716 | .00 | | .00 | 3% | |
| Putnam County | PU K3723 | | .00 | | 1½% | |
| Rensselaer County | RE K3875 | .00 | | .00 | 4% | |
| Rensselaer County | RE K3879 | | .00 | | 2% | |
| Rockland County | RO K3910 | .00 | | .00 | 3% | |
| Rockland County | RO K3913 | | .00 | | 1½% | |
| St. Lawrence County (outside Ogdensburg S. D.) | ST K4087 | .00 | | .00 | 3% | |
| St. Lawrence County (outside the following) | ST K4069 | | .00 | | 1½% | |
| Ogdensburg S. D. | OG K4079 | .00 | | .00 | 6% | |
| Ogdensburg S. D. | OG K4074 | | .00 | | 3% | |

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|--|-------------------------------|--|--|--|----------------------|---|
| Saratoga County | SA K4103 | .00 | | .00 | 3% | |
| Saratoga County | SA K4106 | | .00 | | 1½% | |
| Schenectady County (outside Schenectady S. D.) | SC K4233 | .00 | | .00 | 3½% | |
| Schenectady County (outside the following) | SC K4243 | | .00 | | 1¾% | |
| Schenectady S. D. | SC K4207 | .00 | | .00 | 6½% | |
| Schenectady S. D. | SC K4244 | | .00 | | 3¼% | |
| Schoharie County | SC K4303 | .00 | | .00 | 3% | |
| Schoharie County | SC K4307 | | .00 | | 1½% | |
| Schuyler County | SC K4403 | .00 | | .00 | 4% | |
| Schuyler County | SC K4409 | | .00 | | 2% | |
| Seneca County | SE K4512 | .00 | | .00 | 3% | |
| Seneca County | SE K4514 | | .00 | | 1½% | |
| Steuben County (outside Hornell S. D. and the city of Corning) | ST K4688 | .00 | | .00 | 4% | |
| Steuben County (outside the following) | ST K4679 | | .00 | | 2% | |
| Hornell S. D. (outside city) | HO K4643 | .00 | | .00 | 6½% | |
| Hornell S. D. (outside city) | HO K4657 | | .00 | | 3¼% | |
| Hornell S. D. (inside city) | HO K4642 | .00 | | .00 | 6½% | |
| Hornell S. D. (inside city) | HO K4658 | | .00 | | 3¼% | |
| Corning (city) | CO K4616 | .00 | | .00 | 4% | |
| Corning (city) | CO K4609 | | .00 | | 2% | |
| Suffolk County | SU K4768 | .00 | | .00 | 4¼% | |
| Suffolk County | SU K4724 | | .00 | | 2¼% | |
| Sullivan County | SU K4812 | .00 | | .00 | 3% | |
| Sullivan County | SU K4816 | | .00 | | 1½% | |
| Tioga County | TI K4903 | .00 | | .00 | 3½% | |
| Tioga County | TI K4910 | | .00 | | 1¾% | |
| Tompkins County (outside the city of Ithaca) | TO K5096 | .00 | | .00 | 4% | |
| Tompkins County (outside the following) | TO K5089 | | .00 | | 2% | |
| Ithaca (city) | IT K5013 | .00 | | .00 | 4% | |
| Ithaca (city) | IT K5080 | | .00 | | 2% | |
| Ulster County | UL K5113 | .00 | | .00 | 3¾% | |
| Ulster County | UL K5119 | | .00 | | 1⅞% | |
| Warren County (outside the city of Glens Falls) | WA K5292 | .00 | | .00 | 3% | |
| Warren County (outside the following) | WA K5299 | | .00 | | 1½% | |
| Glens Falls (city) | GL K5212 | .00 | | .00 | 3% | |
| Glens Falls (city) | GL K5216 | | .00 | | 1½% | |
| Washington County | WA K5302 | .00 | | .00 | 3% | |
| Washington County | WA K5309 | | .00 | | 1½% | |
| Wayne County | WA K5402 | .00 | | .00 | 3% | |
| Wayne County | WA K5409 | | .00 | | 1½% | |
| Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers) | WE K5589 | .00 | | .00 | 2½% | |
| Westchester County (outside the following; continued on next page) | WE K5586 | | .00 | | 1¼% | |
| New Rochelle S. D. | NE K6890 | .00 | | .00 | 7% | |
| New Rochelle S. D. | NE K6888 | | .00 | | 3½% | |
| White Plains S. D. | WH K6543 | .00 | | .00 | 6½% | |
| White Plains S. D. | WH K6537 | | .00 | | 3¼% | |

Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

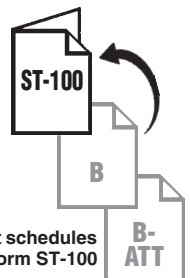
| Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order) | Column B Jurisdiction code | Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 6) | Column D Transportation and delivery charges for nonresidential gas and electricity | Column E Purchases subject to tax (see instructions on page 6) | Column F Tax rate | Column G Sales tax (see instructions on page 6) (C + E) × F or D × F |
|---|-------------------------------|--|--|--|----------------------|---|
| Mount Vernon (city) | MO K5524 | .00 | | .00 | 4% | |
| Mount Vernon (city) | MO K5583 | | .00 | | 2% | |
| Yonkers (city) | YO K6564 | .00 | | .00 | 4% | |
| Yonkers (city) | YO K6534 | | .00 | | 2% | |
| Wyoming County | WY K5605 | .00 | | .00 | 4% | |
| Wyoming County | WY K5604 | | .00 | | 2% | |
| Yates County | YA K5702 | .00 | | .00 | 3% | |
| Yates County | YA K5706 | | .00 | | 1½% | |
| New York City | NE K8006 | .00 | | .00 | 4% | |
| New York City | NE K8013 | | .00 | | 2% | |
| Column totals: | | | | | | |

Column totals
C + D

Include this column total on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule B-ATT line.

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

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



Quarterly Schedule B-ATT Instructions

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period December 1, 2001, through February 28, 2002.

Who must file

Complete and file Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, and Form ST-100.3, *Quarterly Schedule B*, with Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, if you:

- Provide nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to make eligible purchases exempt from the 4% New York State sales and use tax and the ¼% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

Note: If you must file Form ST-100.3-ATT, you must also complete Form ST-100.3 and Form ST-100. Report in Step 3 of Form ST-100 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are only reported on Form ST-100, page 1, box 1, as part of your *Gross Sales and Services*. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE)*, for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 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.

Enter in Column C your taxable sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed. Report in Column D the taxable transportation and delivery charge for nonresidential gas and electricity to qualifying exempt customers, unless provided by the same entity. (If provided by the same entity, add to Column C.)

If you are a QEZE subject to local tax, report in Column E your purchases of the services listed above that were made without payment of tax.

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, separately total Columns C, D, E, and G. Add the Column C total and the Column D total, and include the resulting figure on Form ST-100, page 2, Column C, in box 3. Also transfer this figure to Form ST-100, page 4, Step 7A, on the Schedule B-ATT line. Include the Column E total on Form ST-100, page 2, Column D, in box 4. Include the Column G total on Form ST-100, page 2, Column F, in box 5.


Vendor collection credit adjustment

Add the Column C total and the Column D total, and transfer the resulting figure to Form ST-100, page 4, Step 7A, on the Schedule B-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-100.3-ATT are exempt from the 4% state tax, the vendor collection credit does not apply to these sales.

Filing this schedule


File a completed Form ST-100.3-ATT with Form ST-100.3 and any other attachments with Form ST-100 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.
Business 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

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)

 **Internet access:** www.tax.state.ny.us

 **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.