



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

File as an attachment to Form ST-101



For tax period: March 1, 2004, through February 28, 2005

Due date: Monday, March 21, 2005

Include with Form ST-101

A05

Report sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, Annual Schedule B-ATT.

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

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 Part 4.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 4).

PART 1 Report sales of residential gas (including propane in containers of 100 pounds or more), electricity, and steam.

Table with 5 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Taxable sales and services, Column D Tax rate, and Column E Sales tax (C x D). Rows list various jurisdictions like Albany S. D., Cohoes S. D., etc.

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

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	Column D Tax rate	Column E Sales tax <small>(C × D)</small>
Fulton (city)	FU 3536	.00	4%	
Oswego (city) (3/1/04 - 8/31/04)	OS L3520	.00	3%	
Oswego (city) (9/1/04 - 2/28/05)	OS 3530	.00	4%	
Rensselaer S. D. (6/1/04 - 2/28/05)	RE 3812	.00	3%	
Troy S. D.	TR 3830	.00	2%	
St. Lawrence County (outside the following)	ST 4083	.00	3%	
Ogdensburg S. D.	OG 4077	.00	6%	
Schenectady County (outside the following)	SC 4252	.00	4%	
Schenectady S. D.	SC 4254	.00	7%	
Hornell S. D. (outside city)	HO 4649	.00	2½%	
Hornell S. D. (inside city)	HO 4647	.00	4%	
Suffolk County	SU 4726	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Ulster County	UL 5137	.00	1%	
Westchester County (outside the following)	WE 5534	.00	3%	
New Rochelle S. D.	NE 6586	.00	6%	
White Plains S. D.	WH 5544	.00	6%	
Mount Vernon (city)	MO 5516	.00	4%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5805	.00	4¼%	
<b>Column totals (Part 1):</b>		.00		

▲ Include this column total on page 4, Part 4, in box 1.

▲ Include this column total on page 4, Part 4, in box 5.

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

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	Column D Tax rate	Column E Sales tax <small>(C × D)</small>
Allegany County (3/1/04 - 11/30/04)	AL 0203	.00	4%	
Allegany County (12/1/04 - 2/28/05)	AL 0209	.00	4½%	
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 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Clinton County (3/1/04 - 8/31/04)	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) (3/1/04 - 5/31/04)	ON 2514	.00	1½%	
Oneida (city) (6/1/04 - 2/28/05)	ON 2515	.00	2%	
Niagara County	NI 2974	.00	4%	
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 3536	.00	4%	
Oswego (city) (3/1/04 - 8/31/04)	OS L3520	.00	3%	
Oswego (city) (9/1/04 - 2/28/05)	OS 3530	.00	4%	
St. Lawrence County	ST 4082	.00	3%	
Schenectady County	SC 4252	.00	4%	

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

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services	Column D Tax rate =	Column E Sales tax (C × D)
Hornell (city)	HO 4626	.00	1½%	
Suffolk County	SU 4726	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Ulster County	UL 5137	.00	1%	
Westchester County (outside the following)	WE 5534	.00	3%	
Mount Vernon (city)	MO 5516	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5805	.00	4⅛%	
<b>Column totals (Part 2):</b>		.00		

▲ Include this column total on page 4, Part 4, in box 2.

▲ Include this column total on page 4, Part 4, in box 6.

**PART 3** Report sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for nonresidential use, and all sales of refrigeration.

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax	Column E Tax rate =	Column F Sales tax (C + D) × E
Albany S. D.	AL 0185	.00	.00	11¼%	
Cohoes S. D.	CO 0127	.00	.00	11¼%	
Watervliet S. D.	WA 0158	.00	.00	11¼%	
Hudson S. D.	HU 1030	.00	.00	11¼%	
Lackawanna S. D.	LA 1438	.00	.00	11¼%	
Gloversville S. D. (outside city)	GL 1764	.00	.00	10¼%	
Gloversville S. D. (inside city)	GL 1760	.00	.00	10¼%	
Johnstown S. D. (outside city/in Fulton County)	JO 1774	.00	.00	10¼%	
Johnstown S. D. (inside city/in Fulton County)	JO 1770	.00	.00	10¼%	
Batavia S. D.	BA 1852	.00	.00	11¼%	
Watertown S. D. (3/1/04 - 8/31/04)	WA 2278	.00	.00	10¼%	
Watertown S. D. (9/1/04 - 2/28/05)	WA 2280	.00	.00	11%	
Johnstown S. D. (in Montgomery County)	JO 2729	.00	.00	11¼%	
Glen Cove S. D.	GL 8273	.00	.00	11¾%	
Long Beach S. D.	LO 8284	.00	.00	11¾%	
Niagara County (outside the following)	NI 2946	.00	.00	8¼%	
Niagara Falls S. D.	NI 2989	.00	.00	11¼%	
Lockport (city)	LO 9220	.00	.00	8¼%	
Utica S. D.	UT 3068	.00	.00	11¼%	
Orange County (outside the following) (3/1/04 - 5/31/04)	OR 3390	.00	.00	7½%	
Orange County (outside the following) (6/1/04 - 2/28/05)	OR 1390	.00	.00	8¼%	
Middletown S. D. (3/1/04 - 5/31/04)	MI 3393	.00	.00	10½%	
Middletown S. D. (6/1/04 - 2/28/05)	MI 1380	.00	.00	11¼%	
Newburgh (city) (3/1/04 - 5/31/04)	NE 3395	.00	.00	7½%	
Newburgh (city) (6/1/04 - 2/28/05)	NE 1385	.00	.00	8¼%	
Port Jervis (city) (3/1/04 - 5/31/04)	PO 3398	.00	.00	7½%	
Port Jervis (city) (6/1/04 - 2/28/05)	PO 1396	.00	.00	8¼%	
Rensselaer S. D. (6/1/04 - 2/28/05)	RE 3813	.00	.00	11¼%	
Troy S. D.	TR 3836	.00	.00	10¼%	
Ogdensburg S. D.	OG 4048	.00	.00	10¼%	
Schenectady S. D.	SC 4219	.00	.00	11¼%	
Hornell S. D. (outside city)	HO 4666	.00	.00	10¾%	
Hornell S. D. (inside city)	HO 4640	.00	.00	10¾%	
New Rochelle S. D.	NE 6698	.00	.00	11½%	
White Plains S. D.	WH 5537	.00	.00	11%	
<b>Column totals (Part 3):</b>		.00	.00		

▲ Include this column total on page 4, Part 4, in box 4.

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

▲ Include this column total on page 4, Part 4, in box 7.

**PART 4** Summary of Parts 1 through 3: Add together all the parts that have been filled in. Transfer these totals to Form ST-101.

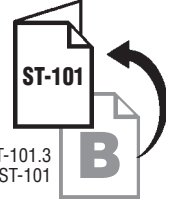
Summary of taxable sales and services	Part 1 Column C	+	Part 2 Column C	=	Vendor collection credit adjustment	+	Part 3 Column C	=	Total taxable sales and services
	1		2		3		4		
			.00		.00		.00		.00

▲ 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	Part 1 Column E	+	Part 2 Column E	+	Part 3 Column F	=	Total sales and use tax
	5		6		7		

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



Insert Form ST-101.3 inside Form ST-101

# Annual Schedule B Instructions

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

Report transactions for the period March 1, 2004, through February 28, 2005.

### Who must file

Complete and file Form ST-101.3, *Annual Schedule B*, 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 Form ST-101.3.
- 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).

Report sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, *Annual Schedule B-ATT*.

If you must file Form ST-101.3, 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** — On the first page, print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is 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.

### 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 or 3 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 4 above, in boxes 1 and 5.

### 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 this form. Multiply the Column C amount by the tax rate in Column D; 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 4 above, in boxes 2 and 6.

### PART 3

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **nonresidential** use, and all sales of refrigeration.

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, multiply the total of Column C and Column 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. Enter the total in the column total boxes of Part 3. Enter Columns C and F totals in Part 4 above, in boxes 4 and 7. Include the Column D total on Form ST-101, page 2, Column D, in box 4.

**Note:** Include all other sales of gas, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-101.3, 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 Form ST-101.3, or on the appropriate jurisdiction line on Form ST-101.

### PART 4

**Summary** — Enter the *Column totals*, if any, from Parts 1, 2, and 3 in boxes 1 through 4 and 5 through 7.

Add boxes 1 and 2, and enter the total in box 3 titled *Vendor collection credit adjustment*. Enter this amount on Form ST-101, page 4, Step 7A, on the Schedule B line. **The sales from Parts 1 and 2 are not eligible for the vendor collection 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 3 and 4, and enter the total amount in the *Total taxable sales and services* box. Include this amount on Form ST-101, page 2, Column C, in box 3.

Add boxes 5, 6, and 7; enter the total in the box titled *Total sales and use tax*. Include the *Total sales and use tax* amount on Form ST-101, page 2, Column F, in box 5.

### Filing this schedule

File a completed Form ST-101.3 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

### Privacy notification and Need help?

See Form ST-101-1, *Instructions for Form ST-101*, page 4.