



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, 2006, through February 28, 2007

Due date: Tuesday, March 20, 2007

Include with Quarterly Schedule B (Form ST-100.3)

407

Sales tax identification number and Legal name fields

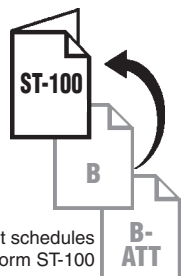
Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 2).

Table with 6 columns: Taxing jurisdiction, Jurisdiction code, Taxable sales and services, Purchases subject to tax, Tax rate, Sales tax. Includes a 'Column totals' row at the bottom.

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

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, 2006, through February 28, 2007.

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, 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 $\frac{3}{8}\%$ 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.

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 reported only 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 on your business's *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, precede it with a minus sign (-).

Enter in Column C your taxable sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed.

If you are a QEZE subject to local tax, report in Column D 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 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.

Include the Column C total on Form ST-100, page 2, Column C, in box 3. Include the Column D total on Form ST-100, page 2, Column D, in box 4. Include the Column F total on Form ST-100, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam not listed on Form ST-100.3-ATT on the appropriate jurisdiction line on Form ST-100.9, *Quarterly Schedule Q*.

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? and Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*.