

#### Quarterly Schedule B-ATT for Part-Quarterly Filers

File as an attachment to Quarterly Schedule B

B-ATT

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

For tax period: September 1, 2008, through November 30, 2008 Include with *Quarterly Schedule B* for Part-Quarterly Files (Form ST-810.3)

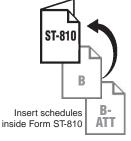
Monday, December 22, 2008

0909

Sales tax identification number	Legal	name (Print ID number and na	ame as shown on Form ST-81	0 or Certificate	e of Authority)
Take credits that can be identified by jurisdiction on th		(soo instructions on back)			
Report sales to a QEZE of <b>nonresidential</b> gas, p	ropane in contair	ners of 100 pounds or mor	e, electricity, refrigeration	n, and stea	m.
Column A	Column B	Column C	Column D	Column E	Column F
Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Jurisdiction code	Taxable sales and services +	Purchases subject to tax	< Tax rate =	Sales tax (C + D) × E
Albany S. D.	AL K0165	.00	.00	7%	. ,
Cohoes S. D.	CO K0124	.00	.00	7%	
Watervliet S. D.	WA K0139	.00	.00	7%	
Hudson S. D.	HU K1013	.00	.00	7%	
Lackawanna S. D.	LA K1429	.00	.00	3%	
Gloversville S. D. (outside city)	GL K1786	.00	.00	7%	
Gloversville S. D. (inside city)	GL K1785	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO K1793	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO K1792	.00	.00	7%	
Batavia S. D.	BA K1855	.00	.00	7%	
Watertown S. D.	WA K2282	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00	.00	3%	
Glen Cove S. D.	GL K8257	.00	.00	7¼%	
Long Beach S. D.	LO K8237	.00	.00	7¼%	
Niagara Falls S. D.	NI K2986	.00	.00	7%	
Lockport (city)	LO K2993	.00	.00	4%	
Utica S. D.	UT K3024	.00	.00	<b>7</b> ¾%	
Orange County (outside the following)	OR K1392	.00	.00	3¾%	
Middletown S. D.	MI K1382	.00	.00	6¾%	
Newburgh (city)	NE K1386	.00	.00	3¾%	
Port Jervis (city)	PO K1397	.00	.00	3¾%	
Rensselaer S. D.	RE K3814	.00	.00	7%	
Troy S. D.	TR K3833	.00	.00	6%	
Ogdensburg S. D.	OG K4079	.00	.00	6%	
Schenectady S. D.	SC K4258	.00	.00	7%	
Hornell S. D. (outside city)	HO K4643	.00	.00	61⁄2%	
Hornell S. D. (inside city)	HO K4642	.00	.00	61⁄2%	
New Rochelle S. D.	NE K6890	.00	.00	7%	
White Plains S. D.	WH K6519	.00	.00	6¾%	
C	olumn totals:	.00	.00		
		▲ Include this column	Include this column		Include this co

▲ Include this column total on Form ST-810, page 2, Column C, in box 3. ▲ Include this column total on Form ST-810, page 2, Column D, in box 4.





# Quarterly Schedule B-ATT for Part-Quarterly Filers Instructions

## Who must file

Complete and file Form ST-810.3-ATT, *Quarterly* Schedule B-ATT for Part-Quarterly Filers, and Form ST-810.3, *Quarterly Schedule B for Part-Quarterly* Filers, with Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers, 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 <sup>3</sup>/<sub>8</sub>% 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-810.3-ATT, you must also complete Form ST-810.3 and Form ST-810. Report in Step 3 of Form ST-810 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-810, 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-810 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.

#### 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 September 1, 2008, through November 30, 2008.

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-810, page 2, Column C, in box 3. Include the Column D total on Form ST-810, page 2, Column D, in box 4. Include the Column F total on Form ST-810, 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-810.3-ATT on the appropriate jurisdiction line on Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers.* 

#### Filing this schedule

File a completed Form ST-810.3-ATT with Form ST-810.3 and any other attachments with Form ST-810 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-810-I, Instructions for Form ST-810.