



# Taxes on Utilities and Heating Fuels

File as an attachment to Form ST-100



For 3rd quarter tax period:

**September 1, 2016, through November 30, 2016**

Due date:

**Tuesday, December 20, 2016**

Include with Form ST-100

**317**

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

**Residential utility services, nonresidential utility services, residential and nonresidential electricity sold under a solar PPA, nonresidential electricity and hydrogen from commercial fuel cell systems equipment, and sales of heating fuels are reported in different parts. Complete the parts as they apply to you.**

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 9).

<b>Part 1 Residential gas, propane (100 pounds or more), electricity, and steam</b>				
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>
Albany S. D.	AL 0167	.00	3%	
Cohoes S. D.	CO 0147	.00	3%	
Watervliet S. D.	WA 0157	.00	3%	
Allegany County	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%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Hudson S. D.	HU 1010	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County (outside the following)	ER 1449	.00	4¾%	
Lackawanna S. D.	LA 1453	.00	7¾%	
Franklin County	FR 1610	.00	2%	
Gloversville S. D.	GL L1710	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1720	.00	3%	
Batavia S. D.	BA 1860	.00	3%	
Watertown S. D.	WA 2223	.00	3%	
Oneida (city)	ON 2515	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00	3%	
Glen Cove S. D.	GL 2841	.00	3%	
Long Beach S. D.	LO 2821	.00	3%	
Niagara County (outside the following)	NI L2977	.00	4%	
Niagara Falls S. D.	NI L2999	.00	7%	
Lockport (city)	LO 2939	.00	4%	
Utica S. D.	UT L3050	.00	3%	
Middletown S. D.	MI L3310	.00	3%	
Newburgh S.D. (outside city)	NE 1362	.00	3%	
Newburgh S.D. (inside city)	NE 1363	.00	6%	



<b>Part 1 Residential gas, propane (100 pounds or more), electricity, and steam</b>				
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)
Port Jervis (city)	PO L3330	.00	3%	
Orleans County	OR 3402	.00	4%	
Oswego (city)	OS 3530	.00	4%	
Rensselaer S. D.	RE 3812	.00	3%	
Troy S. D.	TR 3838	.00	3%	
Rockland County	RO 3920	.00	4%	
St. Lawrence County (outside the following)	ST 4026	.00	4%	
Ogdensburg S. D.	OG 4027	.00	7%	
Schenectady County (outside the following)	SC 4262	.00	4%	
Schenectady S. D.	SC 4264	.00	7%	
Hornell S. D.	HO 4649	.00	2½%	
Suffolk County	SU 4736	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
Mount Vernon S. D. (outside city)	MO 5531	.00	6%	
Mount Vernon S. D. (inside city)	MO 5541	.00	7%	
New Rochelle S. D.	NE 6586	.00	6%	
Peekskill S. D.	PE 6506	.00	6%	
Rye S. D.	RY 6677	.00	6%	
White Plains S. D.	WH 5544	.00	6%	
Yonkers (city)	YO 6580	.00	4½%	
New York City	NE 5819	.00	4½%	
<b>Column totals (Part 1):</b>		.00		

▲ 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 F, in box 5.

<b>Part 2 Residential coal, fuel oil, and wood (for heating)</b>				
Column A Taxing jurisdiction (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)
Allegany County	AL 0222	.00	4½%	
Cattaraugus County (outside the following)	CA 0482	.00	3%	
Olean (city)	OL 0415	.00	3%	
Salamanca (city)	SA 0425	.00	3%	
Cayuga County (outside the following)	CA 0519	.00	4%	
Auburn (city)	AU 0555	.00	4%	
Chemung County	CH 0719	.00	4%	
Norwich (city)	NO 0850	.00	3%	
Cortland County	CO 1133	.00	4%	
Erie County	ER 1405	.00	4¾%	
Franklin County	FR 1605	.00	2%	
Oneida (city)	ON 2516	.00	2%	
Niagara County	NI 2974	.00	4%	
Orleans County	OR 3410	.00	4%	
Oswego (city)	OS 3528	.00	4%	
Rockland County	RO 3924	.00	4%	
St. Lawrence County	ST 4028	.00	4%	
Schenectady County	SC 4265	.00	4%	
Suffolk County	SU 4707	.00	2½%	



**Part 2 Residential 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	Column D × Tax rate =	Column E Sales tax (C × D)
Tioga County	TI 4917	.00	3%	
Tompkins County (outside the following)	TO 5004	.00	4%	
Ithaca (city)	IT 5009	.00	4%	
Westchester County (outside the following)	WE 5523	.00	3%	
Mount Vernon (city)	MO 5543	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6505	.00	4½%	
New York City	NE 5818	.00	4½%	
<b>Column totals (Part 2):</b>		.00		

▲ 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 F, in box 5.

**Part 3 Nonresidential gas, propane (100 pounds or more), electricity, and steam; all refrigeration sales**

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 0187	.00	.00	11%	
Cohoes S. D.	CO 0119	.00	.00	11%	
Watervliet S. D.	WA 0192	.00	.00	11%	
Hudson S. D.	HU 1034	.00	.00	11%	
Lackawanna S. D.	LA 1454	.00	.00	11¾%	
Gloversville S. D. (outside city)	GL 1784	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1783	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1789	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1780	.00	.00	11%	
Batavia S. D.	BA 1858	.00	.00	11%	
Watertown S. D.	WA 2286	.00	.00	11%	
Johnstown S. D. (in Montgomery County)	JO 2732	.00	.00	11%	
Glen Cove S. D.	GL 8275	.00	.00	11⅝%	
Long Beach S. D.	LO 8288	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2981	.00	.00	8%	
Niagara Falls S. D.	NI 2971	.00	.00	11%	
Lockport (city)	LO 9227	.00	.00	8%	
Utica S. D.	UT 3023	.00	.00	11¾%	
Orange County (outside the following)	OR 1379	.00	.00	8⅞%	
Middletown S. D.	MI 1370	.00	.00	11⅞%	
Newburgh S. D. (outside city)	NE 1364	.00	.00	11⅞%	
Newburgh S. D. (inside city)	NE 1365	.00	.00	11⅞%	
Port Jervis (city)	PO 1372	.00	.00	8⅞%	
Rensselaer S. D.	RE 3809	.00	.00	11%	
Troy S. D.	TR 3842	.00	.00	11%	
Ogdensburg S. D.	OG 4050	.00	.00	11%	
Schenectady S. D.	SC 4217	.00	.00	11%	
Hornell S. D.	HO 4672	.00	.00	10½%	
Mount Vernon S. D. (outside city)	MO 5545	.00	.00	10⅝%	
Mount Vernon S. D. (inside city)	MO 5547	.00	.00	11⅝%	
New Rochelle S. D.	NE 6688	.00	.00	11⅝%	
Peekskill S. D.	PE 6507	.00	.00	10⅝%	
Rye S. D.	RY 6678	.00	.00	10⅝%	
White Plains S. D.	WH 6514	.00	.00	11⅝%	
<b>Column totals (Part 3):</b>		.00	.00		

▲ 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.

50300311160094



**Part 4 Residential electricity sold under a solar PPA**

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)
Albany S.D.	AL L0101	.00	3%	
Cohoes S. D.	CO L0121	.00	3%	
Watervliet S. D.	WA L0131	.00	3%	
Allegany County	AL L0201	.00	4½%	
Cattaraugus County (outside the following)	CA L0491	.00	3%	
Olean (city)	OL L0411	.00	3%	
Salamanca (city)	SA L0421	.00	3%	
Cayuga County (outside the following)	CA L0501	.00	4%	
Auburn (city)	AU L0553	.00	2%	
Chemung County	CH L0701	.00	4%	
Norwich (city)	NO L0811	.00	3%	
Hudson S. D.	HU L1011	.00	3%	
Cortland County	CO L1103	.00	4%	
Lackawanna S. D.	LA L1421	.00	3%	
Franklin County	FR L1601	.00	2%	
Gloversville S. D.	GL L1711	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1721	.00	3%	
Batavia S. D.	BA L1811	.00	3%	
Watertown S. D.	WA L2271	.00	3%	
Oneida (city)	ON L2511	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2701	.00	3%	
Glen Cove S. D.	GL L2891	.00	3%	
Long Beach S. D.	LO L2821	.00	3%	
Niagara County (outside the following)	NI L2901	.00	4%	
Niagara Falls S. D.	NI L2921	.00	7%	
Lockport (city)	LO L2931	.00	4%	
Utica S. D.	UT L3051	.00	3%	
Middletown S. D.	MI L3311	.00	3%	
Newburgh School District (outside city)	NE L3321	.00	3%	
Newburgh School District (inside city)	NE L3323	.00	6%	
Port Jervis (city)	PO L3331	.00	3%	
Orleans County	OR L3401	.00	4%	
Oswego (city)	OS L3521	.00	4%	
Rensselaer S. D.	RE L3879	.00	3%	
Troy S. D.	TR L3839	.00	3%	
St. Lawrence County (outside the following)	ST L4091	.00	4%	
Ogdensburg S. D.	OG L4011	.00	7%	
Schenectady County (outside the following)	SC L4231	.00	4%	
Schenectady S. D.	SC L4201	.00	7%	
Hornell S. D.	HO L4621	.00	2½%	
Tioga County	TI L4901	.00	3%	
Mount Vernon S.D. (outside city)	MO L5511	.00	3%	
Mount Vernon S.D. (inside city)	MO L5513	.00	5½%	
New Rochelle S. D.	NE L6589	.00	4½%	
Peekskill S. D.	PE L6501	.00	3%	
Rye S. D.	RY L6671	.00	3%	
White Plains S. D.	WH L5551	.00	3%	
Yonkers (city)	YO L5581	.00	3%	
<b>Column totals (Part 4):</b>		.00		

▲ 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 F, in box 5.



**Part 5 Nonresidential electricity sold under a solar PPA**

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 County (outside the following)	AL L0178	.00	.00	4%	
Albany S. D.	AL L0102	.00	.00	7%	
Cohoes S. D.	CO L0122	.00	.00	7%	
Watervliet S. D.	WA L0132	.00	.00	7%	
Allegany County	AL L0202	.00	.00	4½%	
Cattaraugus County (outside the following)	CA L0492	.00	.00	4%	
Olean (city)	OL L0412	.00	.00	4%	
Salamanca (city)	SA L0422	.00	.00	4%	
Cayuga County (outside the following)	CA L0502	.00	.00	4%	
Auburn (city)	AU L0554	.00	.00	4%	
Chautauqua County	CH L0601	.00	.00	4%	
Chemung County	CH L0702	.00	.00	4%	
Chenango County (outside the following)	CH L0804	.00	.00	4%	
Norwich (city)	NO L0812	.00	.00	4%	
Clinton County	CL L0902	.00	.00	4%	
Columbia County (outside the following)	CO L1004	.00	.00	4%	
Hudson S. D.	HU L1012	.00	.00	7%	
Cortland County	CO L1102	.00	.00	4%	
Delaware County	DE L1204	.00	.00	4%	
Dutchess County	DU L1308	.00	.00	3¾%	
Lackawanna S. D.	LA L1422	.00	.00	3%	
Essex County	ES L1508	.00	.00	4%	
Franklin County	FR L1602	.00	.00	4%	
Fulton County (outside the following)	FU L1708	.00	.00	4%	
Gloversville S. D. (outside city)	GL L1716	.00	.00	7%	
Gloversville S. D. (inside city)	GL L1712	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO L1727	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO L1726	.00	.00	7%	
Genesee County (outside the following)	GE L1802	.00	.00	4%	
Batavia S. D.	BA L1812	.00	.00	7%	
Greene County	GR L1904	.00	.00	4%	
Hamilton County	HA L2008	.00	.00	4%	
Herkimer County	HE L2102	.00	.00	4¼%	
Jefferson County (outside the following)	JE L2202	.00	.00	4%	
Watertown S. D.	WA L2272	.00	.00	7%	
Lewis County	LE L2304	.00	.00	4%	
Livingston County	LI L2408	.00	.00	4%	
Madison County (outside the following)	MA L2501	.00	.00	4%	
Oneida (city)	ON L2512	.00	.00	4%	
Monroe County	MO L2608	.00	.00	4%	
Montgomery County (outside the following)	MO L2794	.00	.00	4%	
Johnstown S. D. (in Montgomery County)	JO L2702	.00	.00	7%	
Nassau County (outside the following)	NA L2812	.00	.00	4¼%	
Glen Cove S. D.	GL L2892	.00	.00	7¼%	
Long Beach S. D.	LO L2822	.00	.00	7¼%	
Niagara County (outside the following)	NI L2902	.00	.00	4%	
Niagara Falls S. D.	NI L2922	.00	.00	7%	
Lockport (city)	LO L2932	.00	.00	4%	
Oneida County (outside the following)	ON L3004	.00	.00	4¾%	
Utica S. D.	UT L3052	.00	.00	7¾%	
Rome (city)	RO L3034	.00	.00	4¾%	



**Part 5 Nonresidential electricity sold under a solar PPA**

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
Onondaga County	ON L3108	.00	.00	4%	
Ontario County	ON L3278	.00	.00	3½%	
Orange County (outside the following)	OR L1372	.00	.00	3¾%	
Middletown S. D.	MI L3312	.00	.00	6¾%	
Newburgh S. D. (outside city)	NE L3324	.00	.00	6¾%	
Newburgh S. D. (inside city)	NE L3322	.00	.00	6¾%	
Port Jervis (city)	PO L3332	.00	.00	3¾%	
Orleans County	OR L3402	.00	.00	4%	
Oswego County (outside the following)	OS L3596	.00	.00	4%	
Oswego (city)	OS L3522	.00	.00	4%	
Otsego County	OT L3604	.00	.00	4%	
Putnam County	PU L3702	.00	.00	4%	
Rensselaer County (outside the following)	RE L3874	.00	.00	4%	
Rensselaer S. D.	RE L3876	.00	.00	7%	
Troy S. D.	TR L3838	.00	.00	7%	
St. Lawrence County (outside the following)	ST L4092	.00	.00	4%	
Ogdensburg S. D.	OG L4012	.00	.00	7%	
Saratoga County (outside the following)	SA L4104	.00	.00	3%	
Saratoga Springs (city)	SA L4138	.00	.00	3%	
Schenectady County (outside the following)	SC L4232	.00	.00	4%	
Schenectady S. D.	SC L4202	.00	.00	7%	
Schoharie County	SC L4304	.00	.00	4%	
Schuyler County	SC L4402	.00	.00	4%	
Seneca County	SE L4502	.00	.00	4%	
Steuben County (outside the following)	ST L4684	.00	.00	4%	
Hornell S. D.	HO L4622	.00	.00	6½%	
Sullivan County	SU L4818	.00	.00	4%	
Tioga County	TI L4902	.00	.00	4%	
Ithaca (city)	IT L5012	.00	.00	1½%	
Warren County (outside the following)	WA L5298	.00	.00	3%	
Glens Falls (city)	GL L5212	.00	.00	3%	
Washington County	WA L5308	.00	.00	3%	
Wayne County	WA L5408	.00	.00	4%	
Mount Vernon S. D. (outside city)	MO L5514	.00	.00	3%	
Mount Vernon S. D. (inside city)	MO L5512	.00	.00	5½%	
New Rochelle S. D.	NE L6590	.00	.00	5½%	
Peekskill S. D.	PE L6502	.00	.00	3%	
Rye S.D.	RY L6672	.00	.00	3%	
White Plains S. D.	WH L5552	.00	.00	5½%	
Yonkers (city)	YO L5582	.00	.00	3%	
Wyoming County	WY L5606	.00	.00	4%	
Yates County	YA L5708	.00	.00	4%	
New York City	NE L5802	.00	.00	4½%	
<b>Column totals (Part 5):</b>		.00	.00		

▲ 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.



**Part 6 Nonresidential electricity and hydrogen from commercial fuel cell systems equipment**

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 County (outside the following)	AL L0180	.00	.00	4%	
Albany S. D.	AL L0103	.00	.00	7%	
Cohoes S. D.	CO L0123	.00	.00	7%	
Watervliet S. D.	WA L0133	.00	.00	7%	
Allegany County	AL L0203	.00	.00	4½%	
Broome County	BR L0324	.00	.00	4%	
Cattaraugus County (outside the following)	CA L0493	.00	.00	4%	
Olean (city)	OL L0413	.00	.00	4%	
Salamanca (city)	SA L0423	.00	.00	4%	
Cayuga County (outside the following)	CA L0504	.00	.00	4%	
Auburn (city)	AU L0555	.00	.00	4%	
Chautauqua County	CH L0602	.00	.00	4%	
Chemung County	CH L0703	.00	.00	4%	
Chenango County (outside the following)	CH L0806	.00	.00	4%	
Norwich (city)	NO L0813	.00	.00	4%	
Clinton County	CL L0903	.00	.00	4%	
Columbia County (outside the following)	CO L1005	.00	.00	4%	
Hudson S. D.	HU L1013	.00	.00	7%	
Cortland County	CO L1104	.00	.00	4%	
Delaware County	DE L1205	.00	.00	4%	
Dutchess County	DU L1309	.00	.00	3¾%	
Erie County (outside the following)	ER L1451	.00	.00	4¾%	
Lackawanna S. D.	LA L1423	.00	.00	7¾%	
Essex County	ES L1509	.00	.00	4%	
Franklin County	FR L1603	.00	.00	4%	
Fulton County (outside the following)	FU L1709	.00	.00	4%	
Gloversville S. D. (outside city)	GL L1717	.00	.00	7%	
Gloversville S. D. (inside city)	GL L1713	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO L1728	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO L1729	.00	.00	7%	
Genesee County (outside the following)	GE L1803	.00	.00	4%	
Batavia S. D.	BA L1813	.00	.00	7%	
Greene County	GR L1905	.00	.00	4%	
Hamilton County	HA L2009	.00	.00	4%	
Herkimer County	HE L2103	.00	.00	4¼%	
Jefferson County (outside the following)	JE L2203	.00	.00	4%	
Watertown S. D.	WA L2273	.00	.00	7%	
Lewis County	LE L2305	.00	.00	4%	
Livingston County	LI L2409	.00	.00	4%	
Madison County (outside the following)	MA L2502	.00	.00	4%	
Oneida (city)	ON L2513	.00	.00	4%	
Monroe County	MO L2609	.00	.00	4%	
Montgomery County (outside the following)	MO L2795	.00	.00	4%	
Johnstown S. D. (in Montgomery County)	JO L2703	.00	.00	7%	
Nassau County (outside the following)	NA L2813	.00	.00	4¼%	
Glen Cove S. D.	GL L2893	.00	.00	7¼%	
Long Beach S. D.	LO L2823	.00	.00	7¼%	
Niagara County (outside the following)	NI L2904	.00	.00	4%	
Niagara Falls S. D.	NI L2923	.00	.00	7%	
Lockport (city)	LO L2933	.00	.00	4%	



**Part 6 Nonresidential electricity and hydrogen from commercial fuel cell systems equipment**

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
Oneida County (outside the following)	ON L3005	.00	.00	4¾%	
Utica S. D.	UT L3053	.00	.00	7¾%	
Rome (city)	RO L3035	.00	.00	4¾%	
Onondaga County	ON L3109	.00	.00	4%	
Ontario County	ON L3279	.00	.00	3½%	
Orange County (outside the following)	OR L1373	.00	.00	3¾%	
Middletown S. D.	MI L3313	.00	.00	6¾%	
Newburgh S. D. (outside city)	NE L3325	.00	.00	6¾%	
Newburgh S. D. (inside city)	NE L3326	.00	.00	6¾%	
Port Jervis (city)	PO L3333	.00	.00	3¾%	
Orleans County	OR L3403	.00	.00	4%	
Oswego County (outside the following)	OS L3597	.00	.00	4%	
Oswego (city)	OS L3523	.00	.00	4%	
Otsego County	OT L3605	.00	.00	4%	
Putnam County	PU L3703	.00	.00	4%	
Rensselaer County (outside the following)	RE L3891	.00	.00	4%	
Rensselaer S. D.	RE L3880	.00	.00	7%	
Troy S. D.	TR L3840	.00	.00	7%	
Rockland County	RO L3922	.00	.00	4%	
St. Lawrence County (outside the following)	ST L4093	.00	.00	4%	
Ogdensburg S. D.	OG L4013	.00	.00	7%	
Saratoga County (outside the following)	SA L4105	.00	.00	3%	
Saratoga Springs (city)	SA L4139	.00	.00	3%	
Schenectady County (outside the following)	SC L4235	.00	.00	4%	
Schenectady S. D.	SC L4203	.00	.00	7%	
Schoharie County	SC L4305	.00	.00	4%	
Schuyler County	SC L4403	.00	.00	4%	
Seneca County	SE L4503	.00	.00	4%	
Steuben County (outside the following)	ST L4686	.00	.00	4%	
Hornell S. D.	HO L4623	.00	.00	6½%	
Suffolk County	SU L4738	.00	.00	4¼%	
Sullivan County	SU L4819	.00	.00	4%	
Tioga County	TI L4904	.00	.00	4%	
Tompkins County (outside the following)	TO L5005	.00	.00	4%	
Ithaca (city)	IT L5014	.00	.00	1½%	
Ulster County	UL L5114	.00	.00	4%	
Warren County (outside the following)	WA L5299	.00	.00	3%	
Glens Falls (city)	GL L5213	.00	.00	3%	
Washington County	WA L5309	.00	.00	3%	
Wayne County	WA L5409	.00	.00	4%	
Westchester County (outside the following)	WE L5536	.00	.00	3%	
Mount Vernon S. D. (outside city)	MO L5515	.00	.00	6%	
Mount Vernon S. D. (inside city)	MO L5516	.00	.00	7%	
New Rochelle S. D.	NE L6591	.00	.00	7%	
Peekskill S. D.	PE L6503	.00	.00	6%	
Rye S.D.	RY L6673	.00	.00	6%	
White Plains S. D.	WH L5553	.00	.00	7%	
Yonkers (city)	YO L5583	.00	.00	4½%	
Wyoming County	WY L5607	.00	.00	4%	
Yates County	YA L5709	.00	.00	4%	
New York City	NE L5803	.00	.00	4½%	
<b>Column totals (Part 6):</b>		.00	.00		

▲ 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.

50300811160094





# Quarterly Schedule B Instructions

## Taxes on Utilities and Heating Fuels

Report transactions for the period September 1, 2016, through November 30, 2016.

### Highlight

Beginning June 1, 2016, the Tax Law provides an exemption from sales and use tax for qualifying sales of nonresidential electricity and hydrogen generated by commercial fuel cell systems equipment. These sales are exempt from the 4% state and the ½% Metropolitan Commuter Transportation District (MCTD) sales and use taxes. Counties, cities, and certain school districts that impose local sales and use taxes on sales of nonresidential utilities can elect to provide this new exemption.

See TSB-M-16(3)S, *Sales and Use Tax Exemptions Related to Commercial Fuel Cell Systems Equipment*, for more information.

### Who must file

Complete and file Form ST-100.3, *Quarterly Schedule B*, if you:

- Provide residential energy sources and services subject to tax.
- Provide residential electricity sold under a solar PPA in the school districts or localities listed in Part 4 of Form ST-100.3.
- 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-100.3.
- Provide nonresidential electricity sold under a solar PPA in the school districts, cities and counties listed in Part 5 of Form ST-100.3.
- Provide nonresidential electricity and hydrogen generated by commercial fuel cell systems equipment in the school districts, cities and counties listed in Part 6 of Form ST-100.3.
- 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 Form ST-100.3, 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** – On the first page, 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. If you file single pages (e.g., printed from website), **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, precede it with a minus sign (-). Mark an **X** in the *Are you claiming any credits* box on page 1 of Form ST-100 and include the credit amount in the total amount of credits claimed box.

You must also complete and submit Form ST-100-ATT, *Quarterly Schedule CW*, to provide information regarding the types of credits you claimed.

### Part 1

Enter in Column C your taxable sales of gas, 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, 4, 5, or 6 of this schedule. 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 on Form ST-100, page 2, Columns C and F, in boxes 3 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, 3, 4, 5, or 6 of this schedule. 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 on Form ST-100, page 2, Columns C and F, in boxes 3 and 5.

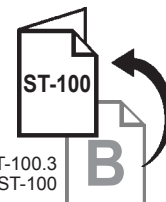
### Part 3

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

Report in Column D your taxable 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 totals in the column total boxes of Part 3. Also enter these totals on Form ST-100, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

**Note:** Include all other sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of this schedule, 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 Form ST-100.3, or on the appropriate jurisdiction line on Form ST-100.



## Part 4

Enter in Column C your taxable sales of **residential** electricity generated and sold under a PPA, to customers in the school districts or localities listed in Part 4. Do not report these same sales in Parts 1, 2, 3, 5, or 6 of this schedule. 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 4. Also enter these totals on Form ST-100, page 2, Columns C and F, in boxes 3 and 5.

## Part 5

Enter in Column C your taxable sales of **nonresidential** electricity generated and sold under a PPA.

Report in Column D your taxable purchases of **nonresidential** electricity generated and purchased under a solar PPA that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Report all other taxable sales and purchases of nonresidential utilities, such as gas, propane in containers of 100 pounds or more, electricity, and steam, and all sales of refrigeration, in Part 3 or Part 6 of this schedule, or on Form ST-100, in Step 3, as applicable.

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 totals in the column total boxes of Part 5. Also enter these totals on Form ST-100, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

## Part 6

Enter in Column C your taxable sales of **nonresidential** electricity and hydrogen generated by commercial fuel cell systems equipment.

Report in Column D your taxable purchases of **nonresidential** electricity and hydrogen generated by commercial fuel cell systems equipment that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Report all other taxable sales and purchases of nonresidential utilities, such as gas, propane in containers of 100 pounds or more, electricity, and steam, and all sales of refrigeration, in Part 3 or Part 5 of this schedule, or on Form ST-100, in Step 3, as applicable.

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 totals in the column total boxes of Part 6. Also enter these totals on Form ST-100, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

## Filing this schedule

File a completed Form ST-100.3 and any other attachments with Form ST-100 by the due date. Be sure to keep a copy of your completed return for your records.

## Need help? and Privacy notification

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

