



# Quarterly Schedule B Instructions

## Taxes on Utilities and Heating Fuels

For 2nd quarter tax period:

**June 1, 2018, through August 31, 2018**

### New

#### Effective March 1, 2018

Dutchess County enacted legislation exempting retail sales and installations of residential and commercial solar energy systems equipment, and certain sales of electricity generated by such equipment and sold under a Power Purchase Agreement (PPA). Qualifying sales in Dutchess County are fully exempt from sales and use tax.

### 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 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 (for example, 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, show the negative using 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 – Residential gas, propane (100 pounds or more), electricity, and steam

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 – Residential coal, fuel oil, and wood (for heating)

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

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 – Residential electricity sold under a solar PPA

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 – Nonresidential electricity sold under a solar PPA**

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 – Nonresidential electricity and hydrogen from commercial fuel cell systems equipment**

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*.

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