New York State and Local Sales and Use Tax Return

390

Quarterly Schedule B

Consumer's Utility and Fuel Tax

B

Use this form to report only transactions for the period

December 1, 1989 — February 28, 1990

• Attach this schedule to Form ST-100, *New York State and Local Sales and Use Tax Return*

Print name, address and identification number as shown on Form ST-100 — Please read attached instructions

Name	Identification number

Street address	City	State	ZIP code

Credits which can be identified by locality should be taken on the appropriate line below.
Net Credits (negative entries) should be shown in parentheses.

Part I — Telephone, Telegraph, Refrigeration, and Non-residential Service - Gas, Electricity and Steam

Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes (dollars and cents) (e)	Location Code
Cohoes S. D.	10				0122
Watervliet S. D.	10				0132
Norwich (city)	7				0842
Chenango Co. (outside Norwich)	6				0892
Gloversville S. D. (outside city)	10				1716
Gloversville S. D. (inside city)	10				1703
Batavia S. D. (outside city)	10				1850
Batavia S. D. (inside city)	10				1820
Watertown S. D.	10				2212
Glen Cove S. D.	11				2849
Long Beach S. D.	11				2843
Niagara Falls S. D.	10				2922
Utica S. D.	10				3054
Middletown S. D.	9¼				3315
Newburgh (city)	7¼				3316
Port Jervis (city)	7¼				3339
Orange Co. (outside Middletown S.D. Newburgh and Port Jervis)	6¼				3385
Oneonta (city)	7				3612
Otsego Co. (outside Oneonta)	6				3692
Schenectady S. D.	10				4205
Johnstown S.D. (outside city)(Fulton Co.)	10				1725
Johnstown S.D. (inside city)(Fulton Co.)	10				1705
Johnstown S.D. (Montgomery Co.)	10				2722
White Plains S.D.	10¼				6556
Totals		$	$	$	

Transfer these totals to

Box B on Page 1, ST-100	Box C on Page 1, ST-100	Line 1 on Page 1, ST-100

Parts II and III *(inside)*

Instructions For Quarterly Schedule B

Schedule B should be completed by:

(A) Vendors of telephone and telegraph services, refrigeration or non-residential gas, electricity or steam services in: (1) certain school districts; (2) cities that impose a tax on utility services but not a general sales and use tax; and (3) counties that have a general sales and use tax that contain such cities;

(B) **All** vendors making sales of gas, electricity or steam services, coal, fuel oil, and propane in containers of 100 lbs. or more to residential customers, and wood for residential heating purposes;

(C) Vendors who supply these services or who bill tenants on a sub-metering basis;

(D) Purchasers required to report use tax, in the localities listed in Part I, on the above services purchased tax free under Direct Payment Permits or otherwise.

Part I — report sales of gas, electricity, or steam for **non-residential** purposes and **all** sales of refrigeration service or telephone and telegraph services to customers located in the taxing jurisdictions listed.

All other sales of gas, electricity or steam for **non-residential** purposes and all sales of refrigeration services or telephone and telegraph services in localities not listed in Part I of Schedule B should be included in the amount(s) reported on Page 2 of Form ST-100, *New York State and Local Sales and Use Tax Return*.

Part II — report sales of gas, electricity or steam for **residential** purposes to customers located in the taxing jurisdiction listed.

Part III — report sales of gas, electricity, steam and propane in containers of 100 lbs. or more, for **residential** purposes, to customers located in all localities **other than those listed in Part II.** Part III should also be used to report **all** sales of coal and fuel oil for **residential** purposes, and wood for **residential** heating.

Retailers of heating oil only who purchase enhanced diesel products that they later sell for residential heating may not take a credit for any prepaid tax passed through to them on these sales. They may recover this portion of the prepaid tax, however, by applying for a refund using Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

All other taxable sales and services should be reported on the appropriate line(s) of Page 2 of Form ST-100, *New York State and Local Sales and Use Tax Return*.

Combined Tax Rate — Column (b)

The rates shown in Column (b) are the combined state and local tax rates which apply in the localities listed in Column (a).

Taxable Sales and Services — Column (c)

Report in Column (c) receipts from taxable sales and services on the line for the locality listed in Column (a) in which your customer(s) took delivery.

Enter the total amount reported in this column on the last line of each part and include the amount in Box B on Page 1 of Form ST-100.

Purchases Subject to Use Tax — Part I Only - Column (d)

Report on the appropriate lines, purchases of gas, electricity, refrigeration and steam and telephone and telegraph services which are subject to the tax on consumer's utilities but upon which the tax has not been paid. Form ST-100 should be used for reporting the use tax on all other taxable items upon which the tax has not been paid. Industrial utility users who have not already paid a general sales tax must also report tax on such services.

Enter the total amount reported in this column on the last line of Part I and include the amount in Box C on Page 1 of Form ST-100.

Sales and Use Taxes — Column (e)

Compute the tax by multiplying the amounts in columns (c) and (d) by:

- the combined state and local tax rate in column (b) for **Part I**
- the local tax rate in column (b) for **Part II** and **Part III.**

Enter the sum of all amounts reported in these columns on the "Total" line of each part.

Include the total sales tax reported in each part in the amount reported on line 1, Page 1 of Form ST-100.

Credits

Credits which can be identified by locality should be taken on the appropriate line(s) on this form. Credit taken on this form should be included in the total amount entered in Box D on the front of Form ST-100.

Net credits (negative amounts) should be shown in parentheses.

Part II — Residential Service - Gas, Electricity and Steam

Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)		Location Code
Cohoes S.D.	4				0144
Watervliet S.D.	4				0154
Norwich (city)	3				L0810
Gloversville S.D.	3				L1710
Batavia S.D.	3				1860
Watertown S.D.	5				L2270
Glen Cove S.D.	3				2854
Long Beach S.D.	3				2864
Niagara Falls S.D.	6				L2920
Utica S.D.	3				L3050
Middletown S.D.	3				L3310
Newburgh (city)	3				3317
Port Jervis (city)	3				L3330
Oneonta (city)	3				L3610
Schenectady S.D.	6				L4205
Johnstown S.D. (Fulton Co.)	3				L1720
Johnstown S.D. (Montgomery Co.)	3				L2700
White Plains S.D.	4½				6555
	Totals	$	$		

Transfer these totals to Box B on Page 1, ST-100 ____ Line 1 on Page 1, ST-100 ____

Part III — Residential Service - Gas, Electricity, Steam, Coal, Wood (for heating) and Fuel Oil

Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)		Location Code	Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)		Location Code
Albany	1				0114	Ontario-except	3				L3290
Allegany	4				0203	Canadaigua (city)	3				L3210
Cattaraugus-except	3				L0490	Geneva (city)	3				L3220
Olean (city)	3				L0410	Orleans	3				L3400
Salamanca (city)	3				L0420	Fulton (city)	3				L3510
Cayuga	3				L0500	Oswego (city)	3				L3520
Chautauqua	3				L0600	St. Lawrence-except	3				L4090
Chemung-except	3				L0700	Ogdensburg (city)	3				L4010
Elmira (city)	3				L0770	Schenectady	3				4235
Clinton-except	3				L0900	Hornell (city)	1½				L4620
Plattsburgh (city)	3				L0910	Suffolk	1				4720
Cortland	3				L1100	Tioga	3				4908
Poughkeepsie (city)	2				1324	Tompkins-except	3				L5000
Erie	4				1403	Ithaca (city)	3				L5010
Franklin	2				1610	Ulster	1				5105
Jefferson	2				L2200	Westchester-except	1½				5590
Oneida (city)	1½				2514	Mount Vernon (city)	4				5516
Niagara	3				L2900	Yonkers (city)	4				6580
Sherrill (city)	1				L3040	New York City	4				L5800
						Totals		$	$		

Transfer these totals to Box B on Page 1, ST-100 ____ Line 1 on Page 1, ST-100 ____