490

New York State and Local Sales and Use Tax Return

# Quarterly Schedule B

## Consumer's Utility and Fuel Tax

B

Use this form to report only transactions for the period

**March 1, 1990 — May 31, 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 |
| 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 |
| 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 |
| Norwich (city) | 3 | | | 0845 | Hornell (city) | 1½ | | | L4620 |
| Clinton-except | 3 | | | L0900 | Suffolk | 1 | | | 4720 |
| Plattsburgh (city) | 3 | | | L0910 | Tioga | 3 | | | 4908 |
| Cortland | 3 | | | L1100 | Tompkins-except | 3 | | | L5000 |
| Erie | 4 | | | 1403 | Ithaca (city) | 3 | | | L5010 |
| Franklin | 2 | | | 1610 | Westchester-except | 1½ | | | 5590 |
| Jefferson | 2 | | | L2200 | Mount Vernon (city) | 4 | | | 5516 |
| Oneida (city) | 1½ | | | 2514 | Yonkers (city) | 4 | | | 6580 |
| Niagara | 3 | | | L2900 | New York City | 4 | | | L5800 |
| Sherrill (city) | 1 | | | L3040 | Totals | | $ | $ | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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