MS-428

0392

New York State and Local Sales and Use Tax Return

Quarterly Schedule B

For Part-Quarterly Filers

Consumer's Utility and Fuel Tax

B

Use this form to report only transactions for the period

June 1, 1991 — August 31, 1991

— Attach this schedule to Form ST-810, *New York State and Local Sales and Use Tax Return.*

Print name, address and identification number as shown on Form ST-810. Please read attached instructions.

Name	Identification number

Street address	City	State	ZIP code

Credits that 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 Nonresidential Service - Gas (including propane in containers of 100 lbs. or more), 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
Albany, S. D.	10				0168
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				2924
Niagara County (outside Niagara Falls S.D.)	7				2903
Utica S. D.	10				3054
Middletown S. D.	9¼				3315
Newburgh (city)	7¼				3316
Port Jervis (city)	7¼				3339
Orange County (outside Middletown S.D. Newburgh and Port Jervis)	6¼				3385
Oneonta (city)	7				3612
Otsego County (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
New Rochelle S. D.	10¼				6596
White Plains S.D.	10¼				6556
Totals					
		Include this amount in box B, page 1, Form ST-810.	**Include this amount in box C, page 1, Form ST-810.**	**Include this amount on line 1, page 1, Form ST-810.**	

Parts II, III and IV *(inside)*

Part II — Residential Service - Gas (including propane in containers of 100 lbs. or more), Electricity and Steam

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Albany, S.D.	4			0169
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			L2924
Niagara County (outside Niagara Falls S.D.)	3			L2903
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 County)	3			L1720
Johnstown S.D. (Montgomery County)	3			L2700
New Rochelle S.D.	4½			6593
White Plains S.D.	4½			6555
Totals				
		Include this amount in box B, page 1, Form ST-810.	**Include this amount on line 1, page 1, Form ST-810.**	

Part III — Residential Service - Gas (including propane in containers of 100 lbs. or more), Electricity, Steam, Coal, Fuel Oil and Wood (for heating)

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Albany County	1			0114
Allegany County	4			0203
Cattaraugus County (outside cities of Olean and Salamanca)	3			L0490
Olean (city only)	3			L0410
Salamanca (city only)	3			L0420
Cayuga County	3			L0500
Chautauqua County	3			L0600
Chemung County (outside city of Elmira)	3			L0700
Elmira (city only)	3			L0770
Norwich (city only)	3			0845
Clinton County (outside city of Plattsburgh)	3			L0900
Plattsburgh (city only)	3			L0910
Cortland County (outside city of Cortland)	3			1105
Cortland (city only)	3			1115
Erie County	4			1403
Franklin County	2			1610
Jefferson County	2			L2200
Oneida (city only)	1½			2514
Sherrill (city only)	1			L3040

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Ontario County (outside cities of Canandaigua and Geneva)	3			L3290
Canandaigua (city only)	3			L3210
Geneva (city only)	3			L3220
Orleans County	3			L3400
Fulton (city only)	3			L3510
Oswego (city only)	3			L3520
St. Lawrence County (outside city of Ogdensburg)	3			L4090
Ogdensburg (city only)	3			L4010
Schenectady County	3			4235
Hornell (city only)	1½			L4620
Suffolk County	1			4720
Tioga County	3			4908
Tompkins County (outside city of Ithaca)	3			L5000
Ithaca (city only)	3			L5010
Ulster County	3			5106
Westchester County (outside cities of Mount Vernon and Yonkers)	1½			5590
Mount Vernon (city only)	4			5516
Yonkers (city only)	4			6580
New York City	4			L5800
Totals				
		Include this amount in box B, page 1, Form ST-810.	**Include this amount on line 1, page 1, Form ST-810.**	

Part IV — Residential Use of Coal, Fuel Oil and Wood (for heating)

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Niagara County	3			2905
		Include this amount in box B, page 1, Form ST-810.	Include this amount on line 1, page 1, Form ST-810.	

Instructions For Quarterly Schedule B
for Part-Quarterly Filers

Schedule B should be completed by:

- vendors of telephone and telegraph services, refrigeration or nonresidential 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 these cities;
- **all** vendors making sales of gas (including propane in containers of 100 lbs or more), electricity or steam services, coal and fuel oil to residential customers, and wood for residential heating;
- vendors who supply these services or who bill tenants on a submetering basis; and
- purchasers required to report use tax in the localities listed in Part I, who have purchased the above services tax free under direct payment permits or otherwise.

Part I — report sales of gas (including propane in containers of 100 lbs or more), electricity, or steam for **nonresidential** use and **all** sales of refrigeration service or telephone and telegraph services to customers located in the taxing jurisdictions listed.

All other sales of gas (including propane in containers of 100 lbs. or more), electricity or steam for **nonresidential** use 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-810, *New York State and Local Sales and Use Tax Return*.

Part II — report sales of gas (including propane in containers of 100 lbs. or more), electricity, or steam for **residential** use, to customers located in the taxing jurisdictions listed.

Part III — report sales of gas, electricity, steam and propane in containers of 100 lbs. or more, for **residential** use, 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** use, and wood for **residential** heating in all localities other than Niagara County (listed in Part IV).

Part IV — a new part has been added to this schedule to report the taxable receipts from the sale of coal and fuel oil for **residential** use, and wood for **residential** heating for all sales in Niagara County (both inside and outside the city of Niagara Falls.)

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. This portion of the prepaid tax may be recovered, 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-810, *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 that 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 reported in box B on page 1 of Form ST-810.

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 that are subject to the tax on consumer's utilities but upon which the tax has not been paid. Form ST-810 (or other appropriate schedule) should be used for reporting the use tax on all other taxable transactions 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 these 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-810.

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, Part III** and **Part IV.**

Enter the sum of all amounts reported in these columns on the *Totals* 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-810.

Credits

Credits that 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-810.

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