New York State Department of Taxation and Finance

# Quarterly Schedule B

**B**

**494**

## Consumer's Utility and Fuel Tax

Use this form to report transactions for the period **March 1, 1994,** through **May 31, 1994, only.**

Attach this schedule to Form ST-100, *New York State and Local Quarterly 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 that can be identified by locality should be taken on the appropriate line below. Show Net Credits (negative entries) in parentheses.

**Part I** — Telephone services, telephone answering services and telegraph, refrigeration, and nonresidential gas (including propane in containers of 100 pounds or more), electric and steam services

| 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 (b x (c + d) (dollars and cents) (e) | Location Code |
|---|---|---|---|---|---|
| Albany S. D. | 11 | | | | 0165 |
| Cohoes S. D. | 11 | | | | 0124 |
| Watervliet S. D. | 11 | | | | 0139 |
| Hudson S. D. | 10 | | | | 1011 |
| Lackawanna S. D. | 11 | | | | 1424 |
| 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. | 11½ | | | | 2897 |
| Long Beach S. D. | 11½ | | | | 2899 |
| Niagara Falls S. D. | 10 | | | | 2924 |
| Lockport (city) | 7 | | | | 2930 |
| North Tonawanda (city) | 7 | | | | 2940 |
| Niagara County (outside Niagara Falls S.D., Lockport and North Tonawanda) | 7 | | | | 2906 |
| Utica S. D. | 11 | | | | 3049 |
| Middletown S. D. | 10¼ | | | | 3325 |
| Newburgh (city) | 7¼ | | | | 3316 |
| Port Jervis (city) | 7¼ | | | | 3339 |
| Orange County (outside Middletown S. D. Newburgh and Port Jervis) | 7¼ | | | | 3306 |
| Ogdensburg S. D. (outside city) | 10 | | | | 4013 |
| Ogdensburg S. D. (inside city) | 10 | | | | 4015 |
| 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 |
| Hornell S. D. (outside city) | 9 | | | | 4634 |
| Hornell S. D. (inside city) | 9 | | | | 4633 |
| New Rochelle S. D. | 11¼ | | | | 6693 |
| White Plains S. D. | 10¾ | | | | 6545 |

Add column (c). Include this amount on Form ST-100, Part I, box B . . . . . .

Add column (d). Include this amount on Form ST-100, Part I, box C . . . . . .

Add column (e). Include this amount on Form ST-100, Part I, line 1 . . . . . .



**Parts II, III and IV (inside)**

**Part III** — Residential gas (including propane in containers of 100 pounds or more), electric and steam services, 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 | 4 | | | 0505 |
| Chautauqua County | 3 | | | L0600 |
| Chemung County | 3 | | | 0703 |
| Norwich (city only) | 3 | | | 0845 |
| Clinton County | 3 | | | 0903 |
| Cortland County (outside city of Cortland) | 4 | | | 1103 |
| Cortland (city only) | 4 | | | 1113 |
| Erie County | 4 | | | 1403 |
| Franklin County | 2 | | | 1610 |
| Jefferson County | 2 | | | L2200 |
| Oneida (city only) | 1½ | | | 2514 |
| Sherrill (city only) | 1 | | | L3040 |
| Ontario County (outside cities of Canandaigua and Geneva) | 3 | | | L3290 |
| Canandaigua (city only) | 3 | | | L3210 |
| Geneva (city only) | 3 | | | L3220 |
| Orleans County | 4 | | | 3402 |
| Fulton (city only) | 3 | | | L3510 |
| Oswego (city only) | 3 | | | L3520 |
| Schenectady County | 3 | | | 4235 |
| Suffolk County | 1 | | | 4720 |
| Tioga County | 3 | | | 4908 |
| Tompkins County (outside city of Ithaca) | 4 | | | 5003 |
| Ithaca (city only) | 4 | | | 5005 |
| Ulster County | 3¾ | | | 5109 |
| Westchester County (outside cities of Mount Vernon New Rochelle and Yonkers) | 2½ | | | 5506 |
| Mount Vernon (city only) | 4 | | | 5516 |
| Yonkers (city only) | 4 | | | 6580 |
| New York City | 4 | | | L5800 |
| Add column (c). Include this amount on Form ST-100, Part I, box B | | | | |
| Add column (e). Include this amount on Form ST-100, Part I, on line 1 | | | | |

**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 |
| St. Lawrence County (outside city of Ogdensburg) | 3 | | | 4095 |
| Ogdensburg (city only) | 3 | | | 4020 |
| Hornell (city only) | 1½ | | | 4626 |
| New Rochelle (city only) | 3 | | | 6697 |
| Add column (c). Include this amount on Form ST-100, Part I, box B | | | | |
| Add column (e ). Include this amount on Form ST-100, Part I, line 1 | | | | |

**Part II** — Residential gas (including propane in containers of 100 pounds or more), electric and steam services

| 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 |
| Hudson S. D. | 3 | | | | 1010 |
| Lackawanna S. D. | 7 | | | | 1427 |
| 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 |
| Lockport (city) | 3 | | | | 2932 |
| North Tonawanda (city) | 3 | | | | 2942 |
| Niagara County (outside Niagara Falls S.D., Lockport and North Tonawanda) | 3 | | | | L2906 |
| Utica S. D. | 3 | | | | L3050 |
| Middletown S. D. | 3 | | | | L3310 |
| Newburgh (city) | 3 | | | | 3317 |
| Port Jervis (city) | 3 | | | | L3330 |
| Ogdensburg S. D. (outside city) | 6 | | | | 4019 |
| Ogdensburg S. D. (inside city) | 6 | | | | 4016 |
| St. Lawrence County (outside Ogdensburg S. D.) | 3 | | | | 4093 |
| Schenectady S. D. | 6 | | | | L4205 |
| Johnstown S. D. (Fulton County) | 3 | | | | L1720 |
| Johnstown S. D. (Montgomery County) | 3 | | | | L2700 |
| Hornell S. D. (outside city) | 1 | | | | 4625 |
| Hornell S. D. (inside city) | 2½ | | | | 4623 |
| New Rochelle S. D. | 6 | | | | 6586 |
| White Plains S. D. | 5½ | | | | 6557 |
| Add column (c). Include this amount on Form ST-100, Part I, box B . . . . . | | | | | |
| Add column (e). Include this amount on Form ST-100, Part I, line 1 . . . . | | | | | |

**Please see instructions on page 4**

# Instructions

## Schedule B should be completed by:

— vendors of telephone services, telephone answering services, * telegraph services, refrigeration, 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 in which these cities are located;

— **all** vendors making sales of gas, including propane in containers of 100 pounds or more, electricity or steam services, coal, fuel oil, and propane in containers of 100 pounds or more 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.

* Telephone answering services are subject to tax. When these services are rendered in school districts that impose a tax on utilities, the tax due must be reported on Schedule B at the higher rate in effect in the school district.

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

All other sales of gas, including propane in containers of 100 pounds or more, electricity or steam for **nonresidential** use and all sales of refrigeration services and telephone services (including telephone answering services) or telegraph services in localities not listed in Part I of Schedule B should be included in the amount(s) reported on Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, Part II.

**Part II** — Report sales of gas, including propane in containers of 100 pounds or more, electricity or steam for **residential** use to customers located in the taxing jurisdiction listed.

**Part III** — Report sales of gas, electricity, steam and propane in containers of 100 pounds 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 those listed in Part IV. Please note that the sales of gas (including propane in containers of 100 pounds or more), electric and steam services in the city of New Rochelle (Westchester County) must be reported in Part II on the New Rochelle School District line, and sales of coal, fuel oil and wood (for heating) must be reported in Part II on the New Rochelle line.

**Part IV** — Report the taxable receipts from the sale of coal and fuel oil for **residential** use, and wood for **residential** heating for all sales in the jurisdictions listed.

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 Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, on the appropriate lines in Part II.

### 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 customers took delivery.

Enter the total amount reported in this column on the last line of each part and include the amount on Form ST-100, Part I, box B

### Purchases subject to use tax — Part I only - column (d)

On the appropriate lines, report purchases of gas, electricity, refrigeration, 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-100 (or other appropriate schedule) should be used for reporting the use tax on 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 on Form ST-100, Part I, box C.

### 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 Form ST-100, Part I, line 1.

### Credits

Credits that can be identified by locality should be taken on the appropriate line(s) on this form. Show net credits (negative amounts) in parentheses. Credit taken on this form should be included in the total amount entered on Form ST-100, Part I, box D.