New York State Department of Taxation and Finance

Quarterly Schedule B

Consumer's Utility and Fuel Tax

B

396

Use this form to report transactions for the period **December 1, 1995,** through **February 29, 1996, 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.	11				1013
Lackawanna S. D.	11				1424
Gloversville S. D. (outside city)	10				1716
Gloversville S. D. (inside city)	10				1703
Batavia S. D. (outside city)	11				1854
Batavia S. D. (inside city)	11				1828
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				2724
Hornell S. D. (outside city)	10½				4643
Hornell S. D. (inside city)	10½				4642
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			

If you are filing Schedule B, whether or not you are reporting any tax on pages 2 or 3 of your return, see *Vendor Collection Credit* in the instructions on page 4 of this form before entering the total tax due on line 1 of Form ST-100.

Also see 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 (b x c) (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	4				1123
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 (b × c) (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 (b x c) (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)	2½				4649
Hornell S. D. (inside city)	4				4647
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 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 IV 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 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 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, after you compute your vendor collection credit.

Vendor Collection Credit

The vendor collection credit can be claimed **only** on sales that are subject to New York State sales tax (Part 1). Therefore, not all receipts reported on schedule B are eligible for the vendor collection credit. To determine your vendor collection credit, complete the worksheet on page 4 of Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, and the *Vendor Collection Credit* box on page 3. If you report sales tax due on Schedule B, but report **no** tax due on pages 2 or 3 of Form ST-100 (**or less** tax due than the amount of the vendor collection credit) the figure on page 3, line G, may be a **negative** amount. To determine your net tax due, you must subtract the negative amount on line G from the total tax reported in column (e) of Schedule B. Enter the result in Part I, line 1, of Form ST-100. (If you report tax due on more than one schedule, add the amounts from **all** the schedules before subtracting.)

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.