New York State Department of Taxation and Finance

# Consumer's Utility and Fuel Taxes

A98 **Annual Schedule B**

***File as an attachment to Form ST-101***

For Tax Period:
**June 1, 1997 - May 31, 1998**

Due Date:
**Monday, June 22, 1998**

INCLUDE WITH FORM ST-101

Place Schedule label here

**Sales Tax Identification Number**

**Legal Name** *(If no label, print ID# and name as shown on Form ST-101 or Certificate of Authority)*

**Telephone services, other residential and commercial utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, 3, and 4 as they apply to you. Enter subtotals in Part 5.**

***Credits that can be identified by jurisdiction should be taken on the appropriate line (see instructions).***

## PART 1

Report sales of residential gas (including propane in containers of 100 pounds or more), electric and steam services.

| Column A **Taxing Jurisdiction** (S.D. = School District; Jurisdictions listed in county order) | Column B **Jurisdiction Code** | Column C **Taxable Sales and Services** (to nearest dollar) | Column D **Tax Rate** decimal | (percent) | Column E **Sales Tax** (C x D) |
|---|---|---|---|---|---|
| Albany School District (S. D.) (6/1/97 - 2/28/98) | AL 0169 | .00 | .04 | (4%) | |
| Albany School District (S. D.) (3/1/98 - 5/31/98) | AL 0167 | .00 | .03 | (3%) | |
| Cohoes S. D. (6/1/97 - 2/28/98) | CO 0144 | .00 | .04 | (4%) | |
| Cohoes S. D. (3/1/98 - 5/31/98) | CO 0147 | .00 | .03 | (3%) | |
| Watervliet S. D. (6/1/97 - 2/28/98) | WA 0154 | .00 | .04 | (4%) | |
| Watervliet S. D. (3/1/98 - 5/31/98) | WA 0157 | .00 | .03 | (3%) | |
| Hudson S. D. | HU 1010 | .00 | .03 | (3%) | |
| Lackawanna S. D. | LA 1427 | .00 | .07 | (7%) | |
| Gloversville S. D. | GL L1710 | .00 | .03 | (3%) | |
| Johnstown S. D. (Fulton County) | JO L1720 | .00 | .03 | (3%) | |
| Johnstown S. D. (Montgomery County) | JO L2700 | .00 | .03 | (3%) | |
| Batavia S. D. | BA 1860 | .00 | .03 | (3%) | |
| Watertown S. D. | WA L2270 | .00 | .05 | (5%) | |
| Glen Cove S. D. | GL 2854 | .00 | .03 | (3%) | |
| Long Beach S. D. | LO 2864 | .00 | .03 | (3%) | |
| Niagara County (outside Niagara Falls S. D., Lockport and North Tonawanda) | NI L2906 | .00 | .03 | (3%) | |
| Niagara Falls S. D. | NI L2924 | .00 | .06 | (6%) | |
| Lockport (city) | LO 2932 | .00 | .03 | (3%) | |
| North Tonawanda (city) | NO 2942 | .00 | .03 | (3%) | |
| Utica S. D. | UT L3050 | .00 | .03 | (3%) | |
| Middletown S. D. | MI L3310 | .00 | .03 | (3%) | |
| Newburgh (city) | NE 3317 | .00 | .03 | (3%) | |
| Port Jervis (city) | PO L3330 | .00 | .03 | (3%) | |
| St. Lawrence County (outside Ogdensburg S. D.) | ST 4093 | .00 | .03 | (3%) | |
| Ogdensburg S. D. (outside city) | OG 4019 | .00 | .06 | (6%) | |
| Ogdensburg S. D. (inside city) | OG 4016 | .00 | .06 | (6%) | |
| Schenectady S. D. | SC L4205 | .00 | .06 | (6%) | |
| Hornell S. D. (outside city) | HO 4649 | .00 | .025 | (2½%) | |
| Hornell S. D. (inside city) | HO 4647 | .00 | .04 | (4%) | |
| New Rochelle S. D. | NE 6586 | .00 | .06 | (6%) | |
| White Plains S. D. | WH 6557 | .00 | .055 | (5½%) | |
| **Column Totals (Part 1):** | | .00 | | | |

***Enter this column total on Page 3, Part 5, in Box 1 of this schedule.***

***Enter this column total on Page 3, Part 5, in Box 5 on this schedule.***

## PART 2

Report sales of residential gas (including propane in containers of 100 pounds or more), electric and steam services, coal, fuel oil and wood (for heating).

| Column A **Taxing Jurisdiction** (Jurisdictions listed in county order) | Column B **Jurisdiction Code** | Column C **Taxable Sales and Services** (to nearest dollar) | X | Column D **Tax Rate** decimal (percent) | = | Column E **Sales Tax** (C x D) |
|---|---|---|---|---|---|---|
| Albany County (6/1/97 - 2/28/98) | AL 0114 | .00 | | .01 (1%) | | |
| Allegany County | AL 0203 | .00 | | .04 (4%) | | |
| Cattaraugus County (outside the following two cities) | CA L0490 | .00 | | .03 (3%) | | |
| Olean (city) | OL L0410 | .00 | | .03 (3%) | | |
| Salamanca (city) | SA L0420 | .00 | | .03 (3%) | | |
| Cayuga County (outside the following city) | CA 0509 | .00 | | .04 (4%) | | |
| Auburn (city) | AU 0554 | .00 | | .04 (4%) | | |
| Chautauqua County | CH L0600 | .00 | | .03 (3%) | | |
| Chemung County | CH 0703 | .00 | | .03 (3%) | | |
| Norwich (city) | NO 0845 | .00 | | .03 (3%) | | |
| Clinton County | CL 0903 | .00 | | .03 (3%) | | |
| Cortland County | CO 1123 | .00 | | .04 (4%) | | |
| Erie County | ER 1403 | .00 | | .04 (4%) | | |
| Franklin County | FR 1610 | .00 | | .02 (2%) | | |
| Jefferson County | JE L2200 | .00 | | .02 (2%) | | |
| Oneida (city) | ON 2514 | .00 | | .015 (1½%) | | |
| Sherrill (city) | SH L3040 | .00 | | .01 (1%) | | |
| Ontario County (outside the following two cities) | ON L3290 | .00 | | .03 (3%) | | |
| Canandaigua (city) | CA L3210 | .00 | | .03 (3%) | | |
| Geneva (city) | GE L3220 | .00 | | .03 (3%) | | |
| Orleans County | OR 3402 | .00 | | .04 (4%) | | |
| Fulton (city) | FU L3510 | .00 | | .03 (3%) | | |
| Oswego (city) | OS L3520 | .00 | | .03 (3%) | | |
| Schenectady County | SC 4235 | .00 | | .03 (3%) | | |
| Suffolk County | SU 4720 | .00 | | .01 (1%) | | |
| Tioga County | TI 4908 | .00 | | .03 (3%) | | |
| Tompkins County (outside the following city) | TO 5003 | .00 | | .04 (4%) | | |
| Ithaca (city) | IT 5005 | .00 | | .04 (4%) | | |
| Ulster County | UL 5109 | .00 | | .0375 (3¾%) | | |
| Westchester County (outside the following two cities) | WE 5506 | .00 | | .025 (2½%) | | |
| Mount Vernon (city) | MO 5516 | .00 | | .04 (4%) | | |
| Yonkers (city) | YO 6580 | .00 | | .04 (4%) | | |
| New York City | NE L5800 | .00 | | .04 (4%) | | |
| **Column Totals (Part 2):** | | .00 | | | | |

***Enter this column total on Page 3, Part 5, in Box 2 of this schedule.***

***Enter this column total on Page 3, Part 5, in Box 6 of this schedule.***

## PART 3

Report sales of residential use of coal, fuel oil and wood (for heating).

| Column A **Taxing Jurisdiction** (Jurisdictions listed in county order) | Column B **Jurisdiction Code** | Column C **Taxable Sales and Services** (to nearest dollar) | X | Column D **Tax Rate** decimal (percent) | = | Column E **Sales Tax** (C x D) |
|---|---|---|---|---|---|---|
| Niagara County | NI 2905 | .00 | | .03 (3%) | | |
| St. Lawrence County (outside the following city) | ST 4095 | .00 | | .03 (3%) | | |
| Ogdensburg (city) | OG 4020 | .00 | | .03 (3%) | | |
| Hornell (city) | HO 4626 | .00 | | .015 (1½%) | | |
| New Rochelle (city) | NE 6697 | .00 | | .03 (3%) | | |
| **Column Totals (Part 3):** | | .00 | | | | |

***Enter this column total on Page 3, Part 5, in Box 3 of this schedule.***

***Enter this column total on Page 3, Part 5, in Box 7 of this schedule.***

*Refer to instructions on Page 4 of this schedule if you have questions or need help.*

*Make sure you keep a completed copy for your records.*

## PART 4

Report sales and purchases subject to tax of gas (including propane in containers of 100 pounds or more), electricity, and steam for **nonresidential** use and all sales of refrigeration service and telephone services (including telephone answering services) or telegraph services, electric and steam services.

| Column A **Taxing Jurisdiction** (S.D. = School District; Jurisdictions listed in county order) | Column B **Jurisdiction Code** | Column C **Taxable Sales and Services** (to nearest dollar) + | Column D **Purchases Subject to Tax** (to nearest dollar) x | Column E **Tax Rate** decimal (percent) = | Column F **Sales and Use Tax** (C + D) x E |
|---|---|---|---|---|---|
| Albany School District (S. D.) | AL 0165 | .00 | .00 | .11 (11%) | |
| Cohoes S. D. | CO 0124 | .00 | .00 | .11 (11%) | |
| Watervliet S. D. | WA 0139 | .00 | .00 | .11 (11%) | |
| Hudson S. D. | HU 1013 | .00 | .00 | .11 (11%) | |
| Lackawanna S. D. | LA 1424 | .00 | .00 | .11 (11%) | |
| Gloversville S. D. (outside city) | GL 1716 | .00 | .00 | .10 (10%) | |
| Gloversville S. D. (inside city) | GL 1703 | .00 | .00 | .10 (10%) | |
| Johnstown S. D. (outside city/in Fulton County) | JO 1725 | .00 | .00 | .10 (10%) | |
| Johnstown S. D. (inside city/in Fulton County) | JO 1705 | .00 | .00 | .10 (10%) | |
| Johnstown S. D. (Montgomery County) | JO 2724 | .00 | .00 | .10 (10%) | |
| Batavia S. D. (outside city) | BA 1854 | .00 | .00 | .11 (11%) | |
| Batavia S. D. (inside city) | BA 1828 | .00 | .00 | .11 (11%) | |
| Watertown S. D. | WA 2212 | .00 | .00 | .10 (10%) | |
| Glen Cove S. D. | GL 2897 | .00 | .00 | .115 (11½%) | |
| Long Beach S. D. | LO 2899 | .00 | .00 | .115 (11½%) | |
| Niagara County (outside Niagara Falls S. D., Lockport and North Tonawanda) | NI 2906 | .00 | .00 | .07 (7%) | |
| Niagara Falls S. D. | NI 2924 | .00 | .00 | .10 (10%) | |
| Lockport (city) | LO 2930 | .00 | .00 | .07 (7%) | |
| North Tonawanda (city) | NO 2940 | .00 | .00 | .07 (7%) | |
| Utica S. D. | UT 3049 | .00 | .00 | .11 (11%) | |
| Orange County (outside Middletown S. D., Newburgh and Port Jervis) | OR 3306 | .00 | .00 | .0725 (7¼%) | |
| Middletown S. D. | MI 3325 | .00 | .00 | .1025 (10¼%) | |
| Newburgh (city) | NE 3316 | .00 | .00 | .0725 (7¼%) | |
| Port Jervis (city) | PO 3339 | .00 | .00 | .0725 (7¼%) | |
| Schenectady S. D. | SC 4205 | .00 | .00 | .10 (10%) | |
| Ogdensburg S. D. (outside city) | OG 4013 | .00 | .00 | .10 (10%) | |
| Ogdensburg S. D. (inside city) | OG 4015 | .00 | .00 | .10 (10%) | |
| Hornell S. D. (outside city) | HO 4643 | .00 | .00 | .105 (10½%) | |
| Hornell S. D. (inside city) | HO 4642 | .00 | .00 | .105 (10½%) | |
| New Rochelle S. D. | NE 6693 | .00 | .00 | .1125 (11¼%) | |
| White Plains S. D. | WH 6545 | .00 | .00 | .1075 (10¾%) | |
| **Column Totals (Part 4):** | | .00 | .00 | | |

*Enter this column total below – Part 5, in Box 4.* *Include this column total on Form ST-101, Page 2, Column D, in Box 4.* *Enter this column total below – Part 5, in Box 8.*

## PART 5

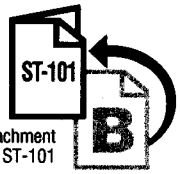
**Summary of PARTS 1-4:** Add together all the parts that have been filled in. Transfer these totals to Form ST-101.

| | PART 1 + | PART 2 + | PART 3 = | Vendor Collection Credit Adjustment + | PART 4 = | Total Taxable Sales and Services |
|---|---|---|---|---|---|---|
| **SUMMARY OF Taxable Sales & Services** | 1 .00 | 2 .00 | 3 .00 | .00 | 4 .00 | .00 |

*Include this column total on Form ST-101, Page 4, Step 7A.* *Include this amount on Form ST-101, Page 2, Column C, in Box 3.*

| | PART 1 + | PART 2 + | PART 3 + | PART 4 = | Total Sales and Use Tax |
|---|---|---|---|---|---|
| **SUMMARY OF Total Sales and Use Tax** | 5 | 6 | 7 | 8 | |

*Include this amount on Form ST-101, Page 2, Column F, in Box 5.*




Insert attachment inside Form ST-101

*Refer to instructions on Page 4 of this schedule if you have questions or need help.* *Make sure you keep a completed copy for your records.*

# Annual Schedule B Instructions

## Consumer's Utility and Fuel Taxes

***Report transactions for the period June 1, 1997 through May 31, 1998.***

## Who Must File

Complete and file Schedule B with Form ST-101 if you:

- provide non-residential utility services; or telephone and telegraph service (including residential service) in the city school districts (including the counties and cities in which they are located) listed in Part 4 of Schedule B;
- provide residential energy sources and services subject to tax;
- are a vendor supplying the above services or are billing tenants on a sub-metering basis;
- purchased the above services or property without payment of tax (pursuant to direct payment permits, exempt purchase certificates or otherwise).

If you must file Annual Schedule B, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

## Specific Instructions

**Identification Number and Name** - Attach one of the preprinted Schedule labels (provided with your Form ST-101) in the space indicated. If you do not have a label, print the sales tax identification number and legal name as shown on your business' *Certificate of Authority* for sales and use tax.

**Credits** - Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

**Note: 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 by filing Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations.*

### PART 1

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **residential** use, to customers in the School Districts that impose the tax, listed in Part 1. Do not report these same sales in Parts 2, 3 or 4 of this form. Multiply Column C by the tax rate in Column D and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E and enter the totals in the column total boxes of Part 1. Also enter these totals in Part 5 on Page 3, Boxes 1 and 5.

### PART 2

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **residential** use, to customers in the jurisdictions listed in Part 2 **(others were listed in Part 1)**. Part 2 should also be used to report all sales of coal and fuel oil for **residential** use, and wood for **residential** heating, in the jurisdictions listed in Part 2 **(others are listed in Part 3).** Do not report these same sales in Parts 1, 3 or 4 of this form.

Multiply Column C by the tax rate in Column D and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E and enter the totals in the column total boxes of Part 2. Also enter these totals in Part 5 on Page 3, Boxes 2 and 6.

**Note:** 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 1 on the New Rochelle School District line, and sales of coal, fuel oil and wood (for heating) must be reported in Part 3 on the New Rochelle line.

### PART 3

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 3. Do not report these same sales in Parts 1, 2, or 4 of this form. Multiply your Column C amount by the tax rate in Column D and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E and enter the totals in the column total boxes of Part 3. Also enter these totals in Part 5 on Page 3, Boxes 3 and 7.

### PART 4

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and 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 in Part 4. Report in Column D your purchases of the property and services listed above that were made without payment of tax (pursuant to direct payment permits, exempt purchase certificates or otherwise).

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D and F. Enter the total in the column total boxes of Part 4. Enter Column C and Column F totals in Part 5, Boxes 4 and 8. The Column D total must be included on Form ST-101, Page 2, Column D, in Box 4.

**Note:** All other sales of gas, electricity and 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 4 of Schedule B should be included in the amount(s) reported on Form ST-101, in Step 3. Form ST-101 (or other schedules) should be used for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on Schedule B or on the appropriate jurisdiction line on Form ST-101.

### PART 5

**Summary** - Enter the *Column Totals*, if any, from Parts 1, 2, 3 and 4 in Boxes 1 through 4 and 5 through 8.

Add Boxes 1, 2 and 3 and enter the total in the box titled *Vendor Collection Credit Adjustment*. Enter this amount on Form ST-101, Page 4, in Step 7A, on the Schedule B line. (The sales from Parts 1, 2 and 3 are not eligible for the credit since they are subject only to local sales tax; they will be subtracted on Form ST-101 from the total sales amount reported.)

Add Box 4 to the total *Vendor Collection Credit Adjustment* and enter the total amount in the *Total Taxable Sales & Services* box. Include this amount on Form ST-101, Page 2, Column C, in Box 3.

Add Boxes 5, 6, 7, and 8, enter the total in the box titled *Total Sales and Use Tax*. Include the *Total Sales and Use Tax* amount on Form ST-101, Page 2, Column F, in Box 5.

## Filing this Schedule

File a completed Schedule B and any other attachments with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, by the due date. Keep a copy of your completed return for your records.

## Need Help?

**For information,** call the Business Tax Information Center at 1 800 972-1233.
**For forms and publications,** call 1 800 462-8100.
From areas outside the U.S. and outside Canada, call (518) 485-6800.
Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, Taxpayer Correspondence, WA Harriman Campus, Albany NY 12227.

**Hotline for the Hearing and Speech Impaired** - TDD: 1 800 634-2110. See the instructions for Form ST-101 for more information about the Hotline for the Hearing and Speech Impaired and the Americans with Disabilities Act.

## Privacy Notification

See Form ST-101-I, *Instructions for Form ST-101*, Page 4 for the privacy notification.