



Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

File as an attachment to Annual Schedule B



For tax periods: (Section 1) March 1, 2002, through August 31, 2002 (Section 2) September 1, 2002 through February 28, 2003 Due date: Thursday, March 20, 2003

Include with Annual Schedule B (Form ST-101.3)

A03

Sales tax identification number and Legal name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)

Complete Section 1 for the tax period March 1, 2002, through August 31, 2002. Complete Section 2 for the tax period September 1, 2002, through February 28, 2003. Enter subtotals from Sections 1 and 2 in Section 3, Annual Schedule B-ATT Summary, on page 12.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 11).

SECTION 1

March 1, 2002, through August 31, 2002

Report sales to a QEZE of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Table with 7 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Taxable sales and services, Column D Transportation and delivery charges, Column E Purchases subject to tax, Column F Tax rate, Column G Sales tax. Rows list various New York State counties and cities with their respective codes and tax rates.

SECTION 1**March 1, 2002, through August 31, 2002**Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 11)	Column F Tax rate	Column G Sales tax (see instructions on page 11) (C + E) × F or D × F
Essex County	ES K1502	.00		.00	3%	
Essex County	ES K1506		.00		1½%	
Franklin County	FR K1602	.00		.00	3%	
Franklin County	FR K1609		.00		1½%	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU K1706	.00		.00	3%	
Fulton County (outside the following)	FU K1750		.00		1½%	
Gloversville S. D. (outside city)	GL K1716	.00		.00	6%	
Gloversville S. D. (outside city)	GL K1737		.00		3%	
Gloversville S. D. (inside city)	GL K1703	.00		.00	6%	
Gloversville S. D. (inside city)	GL K1738		.00		3%	
Johnstown S. D. (outside city/in Fulton County)	JO K1725	.00		.00	6%	
Johnstown S. D. (outside city/in Fulton County)	JO K1739		.00		3%	
Johnstown S. D. (inside city/in Fulton County)	JO K1705	.00		.00	6%	
Johnstown S. D. (inside city/in Fulton County)	JO K1740		.00		3%	
Genesee County (outside Batavia S. D.)	GE K1895	.00		.00	4%	
Genesee County (outside the following)	GE K1806		.00		2%	
Batavia S. D.	BA K1855	.00		.00	7%	
Batavia S. D.	BA K1815		.00		3½%	
Greene County	GR K1903	.00		.00	4%	
Greene County	GR K1906		.00		2%	
Hamilton County	HA K2002	.00		.00	3%	
Hamilton County	HA K2006		.00		1½%	
Jefferson County (outside Watertown S. D.)	JE K2202	.00		.00	3%	
Jefferson County (outside the following)	JE K2209		.00		1½%	
Watertown S. D.	WA K2212	.00		.00	6%	
Watertown S. D.	WA K2273		.00		3%	
Lewis County	LE K2303	.00		.00	3%	
Lewis County	LE K2309		.00		1½%	
Livingston County	LI K2402	.00		.00	3%	
Livingston County	LI K2406		.00		1½%	
Madison County (outside the city of Oneida)	MA K2582	.00		.00	3%	
Madison County (outside the following)	MA K2584		.00		1½%	
Oneida (city)	ON K2526	.00		.00	3%	
Oneida (city)	ON K2586		.00		1½%	
Monroe County	MO K2605	.00		.00	4%	
Monroe County	MO K2610		.00		2%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00		.00	3%	
Johnstown S. D. (in Montgomery County)	JO K2706		.00		1½%	
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA K8248	.00		.00	4¼%	
Nassau County (outside the following)	NA K8239		.00		2⅞%	
Glen Cove S. D.	GL K8257	.00		.00	7¼%	
Glen Cove S. D.	GL K8259		.00		3⅞%	
Long Beach S. D.	LO K8237	.00		.00	7¼%	
Long Beach S. D.	LO K8266		.00		3⅞%	
Niagara Falls S. D.	NI K2924	.00		.00	6%	
Niagara Falls S. D.	NI K2957		.00		3%	

SECTION 1**March 1, 2002, through August 31, 2002**Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 11)	Column F Tax rate	Column G Sales tax (see instructions on page 11) (C + E) × F or D × F
Lockport (city)	LO K2930	.00		.00	3%	
Lockport (city)	LO K2962		.00		1½%	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON K3003	.00		.00	4%	
Oneida County (outside the following)	ON K3006		.00		2%	
Utica S. D.	UT K3049	.00		.00	7%	
Utica S. D.	UT K3063		.00		3½%	
Rome (city)	RO K3029	.00		.00	4%	
Rome (city)	RO K3030		.00		2%	
Sherrill (city)	SH K3045	.00		.00	4%	
Sherrill (city)	SH K3073		.00		2%	
Onondaga County	ON K3102	.00		.00	3%	
Onondaga County	ON K3106		.00		1½%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON K3272	.00		.00	3%	
Ontario County (outside the following)	ON K3292		.00		1½%	
Canandaigua (city)	CA K3232	.00		.00	3%	
Canandaigua (city)	CA K3209		.00		1½%	
Geneva (city)	GE K3242	.00		.00	3%	
Geneva (city)	GE K3225		.00		1½%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR K3383	.00		.00	3%	
Orange County (outside the following)	OR K3384		.00		1½%	
Middletown S. D.	MI K3334	.00		.00	6%	
Middletown S. D.	MI K3372		.00		3%	
Newburgh (city)	NE K3337	.00		.00	3%	
Newburgh (city)	NE K3379		.00		1½%	
Port Jervis (city)	PO K3366	.00		.00	3%	
Port Jervis (city)	PO K3375		.00		1½%	
Orleans County	OR K3473	.00		.00	4%	
Orleans County	OR K3406		.00		2%	
Oswego County (outside the cities of Fulton and Oswego)	OS K3598	.00		.00	3%	
Oswego County (outside the following)	OS K3525		.00		1½%	
Fulton (city)	FU K3532	.00		.00	3%	
Fulton (city)	FU K3515		.00		1½%	
Oswego (city)	OS K3542	.00		.00	3%	
Oswego (city)	OS K3526		.00		1½%	
Otsego County	OT K3603	.00		.00	3%	
Otsego County	OT K3609		.00		1½%	
Putnam County	PU K3716	.00		.00	3%	
Putnam County	PU K3723		.00		1½%	
Rensselaer County	RE K3875	.00		.00	4%	
Rensselaer County	RE K3879		.00		2%	
Rockland County	RO K3917	.00		.00	3⅝%	
Rockland County	RO K3918		.00		2⅞%	
St. Lawrence County (outside Ogdensburg S. D.)	ST K4087	.00		.00	3%	
St. Lawrence County (outside the following)	ST K4069		.00		1½%	
Ogdensburg S. D.	OG K4079	.00		.00	6%	
Ogdensburg S. D.	OG K4074		.00		3%	

SECTION 1**March 1, 2002, through August 31, 2002**Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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Saratoga County (3/1/02 - 5/31/02)	SA K4103	.00		.00	3%	
Saratoga County (3/1/02 - 5/31/02)	SA K4106		.00		1½%	
Saratoga County (outside the city of Saratoga Springs) (6/1/02 - 8/31/02)	SA K4133	.00		.00	3%	
Saratoga County (outside the following) (6/1/02 - 8/31/02)	SA K4136		.00		1½%	
Saratoga Springs (city) (6/1/02 - 8/31/02)	SA K4124	.00		.00	3%	
Saratoga Springs (city) (6/1/02 - 8/31/02)	SA K4126		.00		1½%	
Schenectady County (outside Schenectady S. D.)	SC K4233	.00		.00	3½%	
Schenectady County (outside the following)	SC K4243		.00		1¾%	
Schenectady S. D.	SC K4207	.00		.00	6½%	
Schenectady S. D.	SC K4244		.00		3¼%	
Schoharie County	SC K4303	.00		.00	3%	
Schoharie County	SC K4307		.00		1½%	
Schuyler County	SC K4403	.00		.00	4%	
Schuyler County	SC K4409		.00		2%	
Seneca County	SE K4512	.00		.00	3%	
Seneca County	SE K4514		.00		1½%	
Steuben County (outside Hornell S. D. and the city of Corning)	ST K4688	.00		.00	4%	
Steuben County (outside the following)	ST K4679		.00		2%	
Hornell S. D. (outside city)	HO K4643	.00		.00	6½%	
Hornell S. D. (outside city)	HO K4657		.00		3¼%	
Hornell S. D. (inside city)	HO K4642	.00		.00	6½%	
Hornell S. D. (inside city)	HO K4658		.00		3¼%	
Corning (city)	CO K4616	.00		.00	4%	
Corning (city)	CO K4609		.00		2%	
Suffolk County	SU K4768	.00		.00	4¼%	
Suffolk County	SU K4724		.00		2¼%	
Sullivan County	SU K4812	.00		.00	3%	
Sullivan County	SU K4816		.00		1½%	
Tioga County	TI K4903	.00		.00	3½%	
Tioga County	TI K4910		.00		1¾%	
Tompkins County (outside the city of Ithaca)	TO K5096	.00		.00	4%	
Tompkins County (outside the following)	TO K5089		.00		2%	
Ithaca (city)	IT K5013	.00		.00	4%	
Ithaca (city)	IT K5080		.00		2%	
Ulster County	UL K5113	.00		.00	3¾%	
Ulster County	UL K5119		.00		1⅞%	
Warren County (outside the city of Glens Falls)	WA K5292	.00		.00	3%	
Warren County (outside the following)	WA K5299		.00		1½%	
Glens Falls (city)	GL K5212	.00		.00	3%	
Glens Falls (city)	GL K5216		.00		1½%	
Washington County	WA K5302	.00		.00	3%	
Washington County	WA K5309		.00		1½%	
Wayne County	WA K5402	.00		.00	3%	
Wayne County	WA K5409		.00		1½%	

SECTION 1

March 1, 2002, through August 31, 2002

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Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers)	WE K5589	.00		.00	2½%	
Westchester County (outside the following)	WE K5586		.00		1¼%	
New Rochelle S. D.	NE K6890	.00		.00	7%	
New Rochelle S. D.	NE K6888		.00		3½%	
White Plains S. D.	WH K6543	.00		.00	6½%	
White Plains S. D.	WH K6537		.00		3¼%	
Mount Vernon (city)	MO K5524	.00		.00	4%	
Mount Vernon (city)	MO K5583		.00		2%	
Yonkers (city)	YO K6564	.00		.00	4%	
Yonkers (city)	YO K6534		.00		2%	
Wyoming County	WY K5605	.00		.00	4%	
Wyoming County	WY K5604		.00		2%	
Yates County	YA K5702	.00		.00	3%	
Yates County	YA K5706		.00		1½%	
New York City	NE K8006	.00		.00	4%	
New York City	NE K8013		.00		2%	
Column totals:		.00	.00	.00		

Column totals
C + D

.00

Include this ▲
column total on page 12,
Section 3, in box 1.

Include this ▲
column total on page 12,
Section 3, in box 4.

Include this ▲
column total on page 12,
Section 3, in box 7.

Complete Section 2 for the tax period September 1, 2002, through February 28, 2003. Enter column totals from Sections 1 and 2 in Section 3, Annual Schedule B-ATT Summary, page 12.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 11).

SECTION 2**September 1, 2002, through February 28, 2003**

Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 11)	Column F Tax rate	Column G Sales tax (see instructions on page 11) (C + E) × F or D × F
Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.)	AL K0179	.00		.00	4%	
Albany County (outside the following)	AL K0117		.00		1%	
Albany S. D.	AL K0165	.00		.00	7%	
Albany S. D.	AL K0183		.00		1¾%	
Cohoes S. D.	CO K0124	.00		.00	7%	
Cohoes S. D.	CO K0142		.00		1¾%	
Watervliet S. D.	WA K0139	.00		.00	7%	
Watervliet S. D.	WA K0152		.00		1¾%	
Broome County	BR K0313	.00		.00	4%	
Broome County	BR K0316		.00		1%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA K0499	.00		.00	4%	
Cattaraugus County (outside the following)	CA K0486		.00		1%	
Olean (city)	OL K0419	.00		.00	4%	
Olean (city)	OL K0406		.00		1%	
Salamanca (city)	SA K0429	.00		.00	4%	
Salamanca (city)	SA K0434		.00		1%	
Chautauqua County	CH K0602	.00		.00	3%	
Chautauqua County	CH K0612		.00		¾%	
Chemung County (9/1/02 - 11/30/02)	CH K0793	.00		.00	3%	
Chemung County (9/1/02 - 11/30/02)	CH K0707		.00		¾%	
Chemung County (12/1/02 - 2/28/03)	CH K0708	.00		.00	4%	
Chemung County (12/1/02 - 2/28/03)	CH K0715		.00		1¾%	
Chenango County (outside the city of Norwich)	CH K0820	.00		.00	4%	
Chenango County (outside the following)	CH K0822		.00		1¾%	
Norwich (city)	NO K0849	.00		.00	4%	
Norwich (city)	NO K0838		.00		1¾%	
Clinton County	CL K0993	.00		.00	3%	
Clinton County	CL K0907		.00		¾%	
Columbia County (outside Hudson S. D.)	CO K1003	.00		.00	4%	
Columbia County (outside the following)	CO K1022		.00		1%	
Hudson S. D.	HU K1013	.00		.00	7%	
Hudson S. D.	HU K1019		.00		1¾%	
Cortland County	CO K1122	.00		.00	4%	
Cortland County	CO K1132		.00		1%	
Delaware County	DE K1205	.00		.00	3%	
Delaware County	DE K1207		.00		1½%	
Dutchess County	DU K1310	.00		.00	3%	
Dutchess County	DU K1315		.00		¾%	
Lackawanna S. D.	LA K1429	.00		.00	3%	
Lackawanna S. D.	LA K1436		.00		¾%	

SECTION 2**September 1, 2002, through February 28, 2003**Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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Essex County	ES K1502	.00		.00	3%	
Essex County	ES K1512		.00		3/4%	
Franklin County	FR K1602	.00		.00	3%	
Franklin County	FR K1614		.00		3/4%	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU K1706	.00		.00	3%	
Fulton County (outside the following)	FU K1752		.00		3/4%	
Gloversville S. D. (outside city)	GL K1716	.00		.00	6%	
Gloversville S. D. (outside city)	GL K1745		.00		1 1/2%	
Gloversville S. D. (inside city)	GL K1703	.00		.00	6%	
Gloversville S. D. (inside city)	GL K1746		.00		1 1/2%	
Johnstown S. D. (outside city/in Fulton County)	JO K1725	.00		.00	6%	
Johnstown S. D. (outside city/in Fulton County)	JO K1748		.00		1 1/2%	
Johnstown S. D. (inside city/in Fulton County)	JO K1705	.00		.00	6%	
Johnstown S. D. (inside city/in Fulton County)	JO K1749		.00		1 1/2%	
Genesee County (outside Batavia S. D.)	GE K1895	.00		.00	4%	
Genesee County (outside the following)	GE K1809		.00		1%	
Batavia S. D.	BA K1855	.00		.00	7%	
Batavia S. D.	BA K1817		.00		1 3/4%	
Greene County	GR K1903	.00		.00	4%	
Greene County	GR K1907		.00		1%	
Hamilton County	HA K2002	.00		.00	3%	
Hamilton County	HA K2009		.00		3/4%	
Jefferson County (outside Watertown S. D.)	JE K2202	.00		.00	3%	
Jefferson County (outside the following)	JE K2217		.00		3/4%	
Watertown S. D.	WA K2212	.00		.00	6%	
Watertown S. D.	WA K2276		.00		1 1/2%	
Lewis County	LE K2303	.00		.00	3%	
Lewis County	LE K2312		.00		3/4%	
Livingston County	LI K2402	.00		.00	3%	
Livingston County	LI K2409		.00		3/4%	
Madison County (outside the city of Oneida)	MA K2582	.00		.00	3%	
Madison County (outside the following)	MA K2588		.00		3/4%	
Oneida (city)	ON K2526	.00		.00	3%	
Oneida (city)	ON K2589		.00		3/4%	
Monroe County	MO K2605	.00		.00	4%	
Monroe County	MO K2612		.00		1%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00		.00	3%	
Johnstown S. D. (in Montgomery County)	JO K2709		.00		3/4%	
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA K8248	.00		.00	4 1/4%	
Nassau County (outside the following)	NA K8269		.00		1 1/16%	
Glen Cove S. D.	GL K8257	.00		.00	7 1/4%	
Glen Cove S. D.	GL K8272		.00		1 13/16%	
Long Beach S. D.	LO K8237	.00		.00	7 1/4%	
Long Beach S. D.	LO K2834		.00		1 13/16%	
Niagara Falls S. D.	NI K2924	.00		.00	6%	
Niagara Falls S. D.	NI K2967		.00		1 1/2%	

SECTION 2**September 1, 2002, through February 28, 2003**Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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Lockport (city)	LO K2930	.00		.00	3%	
Lockport (city)	LO K2968		.00		3/4%	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON K3003	.00		.00	4%	
Oneida County (outside the following)	ON K3008		.00		1%	
Utica S. D.	UT K3049	.00		.00	7%	
Utica S. D.	UT K3066		.00		1 ³ / ₄ %	
Rome (city)	RO K3029	.00		.00	4%	
Rome (city)	RO K3025		.00		1%	
Sherrill (city)	SH K3045	.00		.00	4%	
Sherrill (city)	SH K3076		.00		1%	
Onondaga County	ON K3102	.00		.00	3%	
Onondaga County	ON K3109		.00		3/4%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON K3272	.00		.00	3%	
Ontario County (outside the following)	ON K3295		.00		3/4%	
Canandaigua (city)	CA K3232	.00		.00	3%	
Canandaigua (city)	CA K3215		.00		3/4%	
Geneva (city)	GE K3242	.00		.00	3%	
Geneva (city)	GE K3227		.00		3/4%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR K3383	.00		.00	3%	
Orange County (outside the following)	OR K3388		.00		3/4%	
Middletown S. D.	MI K3334	.00		.00	6%	
Middletown S. D.	MI K3347		.00		1 ¹ / ₂ %	
Newburgh (city)	NE K3337	.00		.00	3%	
Newburgh (city)	NE K3348		.00		3/4%	
Port Jervis (city)	PO K3366	.00		.00	3%	
Port Jervis (city)	PO K3364		.00		3/4%	
Orleans County	OR K3473	.00		.00	4%	
Orleans County	OR K3408		.00		1%	
Oswego County (outside the cities of Fulton and Oswego)	OS K3598	.00		.00	3%	
Oswego County (outside the following)	OS K3596		.00		3/4%	
Fulton (city)	FU K3532	.00		.00	3%	
Fulton (city)	FU K3519		.00		3/4%	
Oswego (city)	OS K3542	.00		.00	3%	
Oswego (city)	OS K3543		.00		3/4%	
Otsego County	OT K3603	.00		.00	3%	
Otsego County	OT K3615		.00		3/4%	
Putnam County	PU K3716	.00		.00	3%	
Putnam County	PU K3722		.00		3/4%	
Rensselaer County	RE K3875	.00		.00	4%	
Rensselaer County	RE K3892		.00		1%	
Rockland County	RO K3917	.00		.00	3 ⁵ / ₈ %	
Rockland County	RO K3922		.00		1 ³ / ₈ %	
St. Lawrence County (outside Ogdensburg S. D.)	ST K4087	.00		.00	3%	
St. Lawrence County (outside the following)	ST K4066		.00		3/4%	
Ogdensburg S. D.	OG K4079	.00		.00	6%	
Ogdensburg S. D.	OG K4046		.00		1 ¹ / ₂ %	

SECTION 2**September 1, 2002, through February 28, 2003**Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 11)	Column F Tax rate	Column G Sales tax (see instructions on page 11) (C + E) × F or D × F
Saratoga County (outside the city of Saratoga Springs)	SA K4133	.00		.00	3%	
Saratoga County (outside the following)	SA K4139		.00		3/4%	
Saratoga Springs (city)	SA K4124	.00		.00	3%	
Saratoga Springs (city)	SA K4128		.00		3/4%	
Schenectady County (outside Schenectady S. D.)	SC K4233	.00		.00	3 1/2%	
Schenectady County (outside the following)	SC K4247		.00		7/8%	
Schenectady S. D.	SC K4207	.00		.00	6 1/2%	
Schenectady S. D.	SC K4248		.00		1 5/8%	
Schoharie County	SC K4303	.00		.00	3%	
Schoharie County	SC K4308		.00		3/4%	
Schuyler County	SC K4403	.00		.00	4%	
Schuyler County	SC K4406		.00		1%	
Seneca County (9/1/02 - 11/30/02)	SE K4512	.00		.00	3%	
Seneca County (9/1/02 - 11/30/02)	SE K4516		.00		3/4%	
Seneca County (12/1/02 - 2/28/03)	SE K4518	.00		.00	4%	
Seneca County (12/1/02 - 2/28/03)	SE K4519		.00		1 3/4%	
Steuben County (outside Hornell S. D. and the city of Corning)	ST K4688	.00		.00	4%	
Steuben County (outside the following)	ST K4678		.00		1%	
Hornell S. D. (outside city)	HO K4643	.00		.00	6 1/2%	
Hornell S. D. (outside city)	HO K4664		.00		1 5/8%	
Hornell S. D. (inside city)	HO K4642	.00		.00	6 1/2%	
Hornell S. D. (inside city)	HO K4665		.00		1 5/8%	
Corning (city)	CO K4616	.00		.00	4%	
Corning (city)	CO K4608		.00		1%	
Suffolk County	SU K4768	.00		.00	4 1/4%	
Suffolk County	SU K4732		.00		1 1/4%	
Sullivan County	SU K4812	.00		.00	3%	
Sullivan County	SU K4815		.00		3/4%	
Tioga County	TI K4903	.00		.00	3 1/2%	
Tioga County	TI K4914		.00		7/8%	
Tompkins County (outside the city of Ithaca)	TO K5096	.00		.00	4%	
Tompkins County (outside the following)	TO K5086		.00		1%	
Ithaca (city)	IT K5013	.00		.00	4%	
Ithaca (city)	IT K5084		.00		1%	
Ulster County	UL K5130	.00		.00	4%	
Ulster County	UL K5133		.00		1 3/16%	
Warren County (outside the city of Glens Falls)	WA K5292	.00		.00	3%	
Warren County (outside the following)	WA K5296		.00		3/4%	
Glens Falls (city)	GL K5212	.00		.00	3%	
Glens Falls (city)	GL K5209		.00		3/4%	
Washington County	WA K5302	.00		.00	3%	
Washington County	WA K5306		.00		3/4%	
Wayne County	WA K5402	.00		.00	3%	
Wayne County	WA K5406		.00		3/4%	

SECTION 2

September 1, 2002, through February 28, 2003

Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 11)	Column F Tax rate	Column G Sales tax (see instructions on page 11) (C + E) × F or D × F
Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers)	WE K5589	.00		.00	2½%	
Westchester County (outside the following)	WE K5533		.00		5/8%	
New Rochelle S. D.	NE K6890	.00		.00	7%	
New Rochelle S. D.	NE K6885		.00		1¾%	
White Plains S. D.	WH K6543	.00		.00	6½%	
White Plains S. D.	WH K5573		.00		15/8%	
Mount Vernon (city)	MO K5524	.00		.00	4%	
Mount Vernon (city)	MO K5576		.00		1%	
Yonkers (city)	YO K6564	.00		.00	4%	
Yonkers (city)	YO K6525		.00		1%	
Wyoming County	WY K5605	.00		.00	4%	
Wyoming County	WY K5608		.00		1%	
Yates County	YA K5702	.00		.00	3%	
Yates County	YA K5709		.00		¾%	
New York City	NE K8006	.00		.00	4%	
New York City	NE K8017		.00		1%	
Column totals:		.00	.00	.00		

Column totals
C + D

Include this ▲
column total on
page 12,
Section 3, in box 5.

Include this ▲
column total on
page 12,
Section 3, in box 8.

.00

Include this ▲
column total on page 12,
Section 3, in box 2.

Annual Schedule B-ATT Instructions

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Section 1 (March 1, 2002, through August 31, 2002) and

Section 2 (September 1, 2002, through February 28, 2003)

Who must file

Complete and file Form ST-101.3-ATT, *Annual Schedule B-ATT*, and Form ST-101.3, *Annual Schedule B*, with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, if you:

- Provide nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to make eligible purchases exempt from the 4% New York State sales and use tax and the ¼% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-101.3-ATT, you must also complete Form ST-101.3 and Form ST-101. Report in Step 3 of Form ST-101 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-101, page 1, box 1, as part of your *Gross sales and services*. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE)*, for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. Please be sure to print the sales tax identification number at the top of each page in the space provided.

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.

Enter in Column C your taxable sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed. Report in Column D the taxable transportation and delivery charge for nonresidential gas and electricity to qualifying exempt customers, unless provided by the same entity. (If provided by the same entity, add to Column C.)

If you are a QEZE subject to local tax, report in Column E your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column E or the amount in Column D by the tax rate in Column F, and enter the resulting tax in Column G. After entering information for all jurisdictions required, separately total Columns C, D, E, and G. Add the Column C total and the Column D total, and enter the resulting figure in Section 3, page 12, box 1 for sales from March 1 through August 31, 2002, and box 2 for sales from September 1, 2002, through February 28, 2003. Enter the Column E total in Section 3, page 12, box 4 for purchases from March 1 through August 31, 2002, and box 5 for purchases from September 1, 2002, through February 28, 2003. Enter the Column G total in Section 3, page 12, box 7 for sales and use tax due from March 1 through August 31, 2002, and box 8 for sales and use tax due from September 1, 2002, through February 28, 2003.

SECTION 3 Annual Schedule B — ATT Summary

Summary of taxable sales and services — Vendor collection credit adjustment				
Section 1 Columns C and D	+	Section 2 Columns C and D	=	Vendor collection credit adjustment
1		2		3
		.00		.00

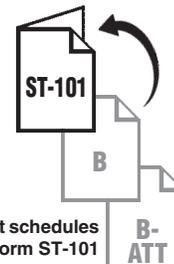
Include this amount on Form ST-101, page 2, Column C, in box 3 and on Form ST-101, page 4, Step 7A.

Summary of taxable purchases				
Section 1 Column E	+	Section 2 Column E	=	Total taxable purchases
4		5		6
		.00		.00

Include this amount on Form ST-101, page 2, Column D, in box 4.

Summary of total sales and use tax				
Section 1 Column G	+	Section 2 Column G	=	Total sales and use tax
7		8		9

Include this amount on Form ST-101, page 2, Column F, in box 5.



Summary Instructions

Enter the column totals from Sections 1 and 2, if any, in the appropriate boxes.

Summary of taxable sales and services – Vendor collection credit adjustment

Add boxes 1 and 2 and enter the total amount in box 3, *Vendor collection credit adjustment*. Enter this amount on Form ST-101, page 4, Step 7A, on the Schedule B-ATT line. **The sales from Sections 1 and 2 are not eligible for the credit** since they are subject only to local sales tax; you must subtract them, on Form ST-101, from the total sales amount reported.

Summary of taxable purchases

Add boxes 4 and 5, and enter the total in box 6, *Total taxable purchases*. Include this amount on Form ST-101, page 2, Column C, in box 4.

Summary of total sales and use tax

Add boxes 7 and 8 and enter the total in box 9, *Total sales and use tax*. Include this amount on Form ST-101, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-101.3-ATT with Form ST-101.3 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

Business tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).

Internet access: www.tax.state.ny.us

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.