2nd Quarter

New York State Department of Taxation and Finance

Quarterly Schedule B-ATT for Part-Quarterly Filers

File as an attachment to Quarterly Schedule B

B-ATT

Include with Quarterly Schedule B for Part-Quarterly Filers (Form ST-810.3)

0606

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

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

Sales tax identification number	**Legal name** (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

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

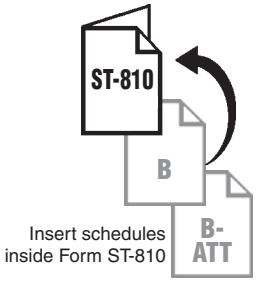
Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales tax** (C + D) × E
Albany S. D.	AL K0165	.00	.00	7%	
Cohoes S. D.	CO K0124	.00	.00	7%	
Watervliet S. D.	WA K0139	.00	.00	7%	
Hudson S. D.	HU K1013	.00	.00	7%	
Lackawanna S. D.	LA K1429	.00	.00	3%	
Gloversville S. D. (outside city)	GL K1716	.00	.00	6%	
Gloversville S. D. (inside city)	GL K1703	.00	.00	6%	
Johnstown S. D. (outside city/in Fulton County)	JO K1725	.00	.00	6%	
Johnstown S. D. (inside city/in Fulton County)	JO K1705	.00	.00	6%	
Batavia S. D.	BA K1855	.00	.00	7%	
Watertown S. D.	WA K2282	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00	.00	3%	
Glen Cove S. D.	GL K8257	.00	.00	7¼%	
Long Beach S. D.	LO K8237	.00	.00	7¼%	
Niagara Falls S. D.	NI K2986	.00	.00	7%	
Lockport (city)	LO K2993	.00	.00	4%	
Utica S. D.	UT K3085	.00	.00	8½%	
Orange County (outside the following)	OR K1392	.00	.00	3¾%	
Middletown S. D.	MI K1382	.00	.00	6¾%	
Newburgh (city)	NE K1386	.00	.00	3¾%	
Port Jervis (city)	PO K1397	.00	.00	3¾%	
Rensselaer S. D.	RE K3814	.00	.00	7%	
Troy S. D.	TR K3833	.00	.00	6%	
Ogdensburg S. D.	OG K4079	.00	.00	6%	
Schenectady S. D.	SC K4258	.00	.00	7%	
Hornell S. D. (outside city)	HO K4643	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4642	.00	.00	6½%	
New Rochelle S. D.	NE K6890	.00	.00	7%	
White Plains S. D.	WH K6543	.00	.00	6½%	
Column totals:		.00	.00		

Include this column total on Form ST-810, page 2, Column C, in box 3, and on Form ST-810, page 4, Step 7A, on the Schedule B-ATT line.

Include this column total on Form ST-810, page 2, Column D, in box 4.

Include this column total on Form ST-810, page 2, Column F, in box 5.



Insert schedules inside Form ST-810

Quarterly Schedule B-ATT for Part-Quarterly Filers Instructions

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

Report transactions for the period June 1, 2005, through August 31, 2005.

Who must file

Complete and file Form ST-810.3-ATT, Quarterly Schedule B-ATT for Part-Quarterly Filers, and Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers, with Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers, 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 3/8% 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-810.3-ATT, you must also complete Form ST-810.3 and Form ST-810. Report in Step 3 of Form ST-810 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-810, 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-810 or on your business's 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, precede it with a minus sign (-).

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.

If you are a QEZE subject to local tax, report in Column D 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 D 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. Include the Column C total on Form ST-810, page 2, Column C, in box 3. Also transfer this figure to Form ST-810, page 4, Step 7A, on the Schedule B-ATT line. Include the Column D total on Form ST-810, page 2, Column D, in box 4. Include the Column F total on Form ST-810, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs of nonresidential gas, electricity, refrigeration, and steam not listed on Form ST-810.3-ATT on the appropriate jurisdiction line on Form ST-810.9, Quarterly Schedule Q for Part-Quarterly Filers.

Vendor collection credit

Transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule B-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-810.3-ATT are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-810.3-ATT with Form ST-810.3 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: www.nystax.gov (for information, forms, and publications)

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

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 1 800 972-1233.

Privacy notification

See Form ST-810-I, Instructions for Form ST-810, page 4.