New York State & Local Sales & Use Tax Return

QUARTERLY SCHEDULE B

Consumer's Utility and Fuel Tax

DECEMBER 1, 1985 – FEBRUARY 28, 1986

B

• *Attach this schedule to Form ST-100, New York State and Local Sales and Use Tax Return*

Print Name, Address and Identification Number as shown on Form ST-100. Please read enclosed instructions

NAME | IDENTIFICATION NUMBER

STREET ADDRESS | CITY | STATE | ZIP

Credits which can be identified by locality should be taken on the appropriate line below.
Net Credits (negative entries) should be shown in parenthesis.

PART I - TELEPHONE, TELEGRAPH, REFRIGERATION, AND NON-RESIDENTIAL SERVICE - GAS, ELECTRICITY AND STEAM

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales and Services (To Nearest Dollar)	(d) Purchases Subject to Use Tax (To Nearest Dollar)	(e) Sales and Use Taxes (Dollars and Cents)	Location Code
Cohoes S.D.	10				0122
Watervliet S.D.	10				0132
Norwich (city)	7				0842
Chenango Co. (outside Norwich)	6				0892
Gloversville S.D.	10				1712
Batavia S.D. (outside city)	10				1850
Batavia S.D. (inside city)	10				1820
Watertown S.D.	10				2212
Glen Cove S.D. 12/1/85 - 12/31/85	11¼				2874
1/1/86 - 2/28/86	11				2878
Long Beach S.D. 12/1/85 - 12/31/85	11¼				2868
1/1/86 - 2/28/86	11				2877
Niagara Falls S.D.	10				2922
Utica S.D.	10				3054
Middletown S.D.	9¼				3315
Newburgh (city)	7¼				3329
Port Jervis (city)	7¼				3339
Orange Co. (outside Middletown S.D., Newburgh and Port Jervis)	6¼				3385
Oneonta (city)	7				3612
Otsego Co. (outside Oneonta)	6				3692
Schenectady S.D. (outside city)	7				4202
Schenectady S.D. (inside city)	9½				4229
Johnstown S.D. (Fulton Co.)	10				1722
Johnstown S.D. (Montgomery Co.)	10				2722
White Plains S.D.	9¼				6554
TOTALS		$	$	$	

Transfer these totals to: Box B on Page 1, ST-100 | Box C on Page 1, ST-100 | Line 1 on Page 1, ST-100

PARTS II & III *(over on back)*

INSTRUCTIONS FOR QUARTERLY SCHEDULE B

Schedule B should be completed by:

(A) Vendors of telephone and telegraph services, refrigeration or non-residential 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 and that contain such cities.

(B) **All** vendors making sales of gas, electricity or steam services, coal, fuel oil, and propane in containers of 100 lbs. or more to residential customers, and wood for residential heating purposes.

(C) Vendors who supply these services or who bill tenants on a sub-metering basis.

(D) Purchasers required to report use tax, in the localities listed in Part I, of the above services purchased tax free under Direct Payment Permits or otherwise.

Part I - report sales of gas, electricity, or steam for **non-residential** purposes and **all** sales of refrigeration service or telephone and telegraph services to customers located in the taxing jurisdictions listed.

All other sales of gas, electricity or steam for **non-residential** purposes and all sales of refrigeration services or telephone and telegraph services in localities not listed in Part I of Schedule B should be included in the amount(s) reported on Page 2 of the New York State and Local Sales and Use Tax Return, Form ST-100.

Part II - report sales of gas, electricity or steam for residential purposes to customers located in the taxing jurisdiction listed.

Part III - report sales of gas, electricity, steam and propane in containers of 100 lbs. or more, for **residential** purposes, 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** purposes, and wood for **residential** heating.

All other taxable sales and services should be reported on the appropriate line(s) of Page 2 of the New York State and Local Sales and Use Tax Return, Form ST-100.

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 customer(s) took delivery.

Enter the total of all amounts reported in this column on the last line of each part and the amount reported in Box B on Page 1 of Form ST-100.

PURCHASES SUBJECT TO USE TAX - PART I ONLY - COLUMN (d)

Report on the appropriate lines, purchases of gas, electricity, refrigeration and steam and telephone and telegraph services which are subject to the tax on consumer's utilities but upon which the tax has not been paid. Form ST-100 should be used for reporting the use tax on all other taxable items 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 such services.

Enter the total of all amounts reported in this column on the last line of Part I and in Box C on Page 1 of Form ST-100.

SALES AND USE TAXES - COLUMN (e)

The amount of tax to be reported is either:

1. Tax computed based on the rate in Column (b), or,
2. The amount actually collected or which should have been collected from your customers, whichever is greater.

Enter the sum of all amounts reported in these columns on the "Total" line of each part.

Include the total sales tax reported in each part in the amount reported on line 1, Page 1 of Form ST-100.

CREDITS

Credits which can be identified by locality should be taken on the appropriate line(s) on this form. Credit taken on this form should be included in the total amount entered in Box D on the front of the ST-100.

Net credits (negative amounts) should be shown in parenthesis.

PART II - RESIDENTIAL SERVICE - GAS, ELECTRICITY AND STEAM

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales and Services (To Nearest Dollar)	(e) Sales Taxes (Dollars and Cents)	Location Code
Cohoes S.D.	4			0144
Watervliet S.D.	4			0154
Norwich (city)	3			L0610
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			L2920
Utica S.D.	3			L3050
Middletown S.D.	3			L3310
Newburgh (city)	3			L3320
Port Jervis (city)	3			L3330
Oneonta (city)	3			L3610
Schenectady S.D. (outside city)	3			L4200
Schenectady S.D. (inside city)	5½			4225
Johnstown S.D. (Fulton Co.)	3			L1720
Johnstown S.D. (Montgomery Co.)	3			L2700
White Plains S.D.	3½			6550
TOTALS		$	$	

Transfer these totals to — Box B on Page 1, ST-100 — Line 1 on Page 1, ST-100

PART III - RESIDENTIAL SERVICE - GAS, ELECTRICITY, STEAM, COAL, WOOD (for heating) AND FUEL OIL

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales & Services (To Nearest Dollar)	(e) Sales Taxes (Dollars and Cents)	Location Code
Albany	1			0114
Allegany	3			L0200
Cattaraugus - except	3			L0490
Olean City	3			L0410
Salamanca (city)	3			L0420
Cayuga	3			L0500
Chautauqua	3			L0600
Chemung - except	3			L0700
Elmira (city)	3			L0770
Clinton - except	3			L0900
Plattsburgh (city)	3			L0910
Cortland	3			L1100
Poughkeepsie (city)	2			1324
Erie	4			1403
Franklin	2			1610
Jefferson	2			L2200
Oneida (city)	1½			2514
Niagara	3			L2900
Sherrill (city)	1			L3040

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales & Services (To Nearest Dollar)	(e) Sales Taxes (Dollars and Cents)	Location Code
Ontario - except	3			L3290
Canadaigua (city)	3			L3210
Geneva (city)	3			L3220
Orleans	3			L3400
Fulton (city)	3			L3510
Oswego (city)	3			L3520
St. Lawrence - except	3			L4090
Ogdensburg (city)	3			L4010
Schenectady (city)	2½			4224
Hornell (city)	1½			L4620
Suffolk	1			4720
Tioga	3			4908
Tompkins - except	3			L5000
Ithaca (city)	3			L5010
Ulster	3			L5100
Westchester - except	1½			5590
Mount Vernon (city)	4			5516
Yonkers (city)	4			6580
New York City	4			L5800
TOTALS		$	$	

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