



**Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels**

**File as an attachment to Form ST-100**

For tax period:  
**December 1, 2001, through February 28, 2002**

Due date:  
**Wednesday, March 20, 2002**



Include with Form ST-100

**402**

Report sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.3-ATT, *Quarterly Schedule B-ATT*.

Sales tax identification number	Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

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

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

**PART 1**

Report sales of residential gas (including propane in containers of 100 pounds or more), electricity, 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 residential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for residential gas and electricity	Column E x Tax rate =	Column F Sales tax (C or D x E)
Albany S. D.	AL 0167	.00		3%	
Albany S.D.	AL 0162		.00	1½%	
Cohoes S. D.	CO 0147	.00		3%	
Cohoes S.D.	CO 0148		.00	1½%	
Watervliet S. D.	WA 0157	.00		3%	
Watervliet S. D.	WA 0135		.00	1½%	
Allegany County	AL 0203	.00		4%	
Allegany County	AL 0206		.00	2%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA L0490	.00		3%	
Cattaraugus County (outside the following)	CA 0489		.00	1½%	
Olean (city)	OL L0410	.00		3%	
Olean (city)	OL 0409		.00	1½%	
Salamanca (city)	SA L0420	.00		3%	
Salamanca (city)	SA 0430		.00	1½%	
Cayuga County (outside the city of Auburn)	CA 0509	.00		4%	
Cayuga County (outside the following)	CA 0515		.00	2%	
Auburn (city)	AU 0554	.00		4%	
Auburn (city)	AU 0558		.00	2%	
Chautauqua County	CH L0600	.00		3%	
Chautauqua County	CH 0606		.00	1½%	
Chemung County	CH 0703	.00		3%	
Chemung County	CH 0705		.00	1½%	
Norwich (city)	NO 0845	.00		3%	
Norwich (city)	NO 0812		.00	1½%	
Clinton County	CL 0903	.00		3%	
Clinton County	CL 0990		.00	1½%	
Hudson S. D.	HU 1010	.00		3%	
Hudson S. D.	HU 1017		.00	1½%	
Cortland County	CO 1123	.00		4%	
Cortland County	CO 1128		.00	2%	
Erie County (outside Lackawanna S. D.)	ER 1403	.00		4%	
Erie County (outside the following)	ER 1407		.00	2%	
Lackawanna S. D.	LA 1427	.00		7%	
Lackawanna S. D.	LA 1422		.00	3½%	

**PART 1**Report sales of **residential** gas (including propane in containers of 100 pounds or more), electricity, 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 residential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for residential gas and electricity	Column E Tax rate =	Column F Sales tax (C or D x E)
Franklin County	FR 1610	.00		2%	
Franklin County	FR 1612		.00	1%	
Gloversville S. D.	GL L1710	.00		3%	
Gloversville S. D.	GL 1736		.00	1½%	
Johnstown S. D. (Fulton County)	JO L1720	.00		3%	
Johnstown S. D. (Fulton County)	JO 1744		.00	1½%	
Batavia S. D.	BA 1860	.00		3%	
Batavia S. D.	BA 1814		.00	1½%	
Jefferson County (outside Watertown S.D.)	JE L2200	.00		2%	
Jefferson County (outside the following)	JE 2210		.00	1%	
Watertown S. D.	WA L2270	.00		5%	
Watertown S. D.	WA 2274		.00	2½%	
Oneida (city)	ON 2514	.00		1½%	
Oneida (city)	ON 2585		.00	¾%	
Johnstown S. D. (Montgomery County)	JO L2700	.00		3%	
Johnstown S. D. (Montgomery County)	JO 2705		.00	1½%	
Glen Cove S. D.	GL 2854	.00		3%	
Glen Cove S. D.	GL 8263		.00	1½%	
Long Beach S. D.	LO 2864	.00		3%	
Long Beach S. D.	LO 8265		.00	1½%	
Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI L2906	.00		3%	
Niagara County (outside the following)	NI 2955		.00	1½%	
Niagara Falls S. D.	NI L2924	.00		6%	
Niagara Falls S. D.	NI 2958		.00	3%	
Lockport (city)	LO 2932	.00		3%	
Lockport (city)	LO 2960		.00	1½%	
Utica S. D.	UT L3050	.00		3%	
Utica S. D.	UT 3064		.00	1½%	
Sherrill (city)	SH L3040	.00		1%	
Sherrill (city)	SH 3074		.00	½%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON L3290	.00		3%	
Ontario County (outside the following)	ON 3293		.00	1½%	
Canandaigua (city)	CA L3210	.00		3%	
Canandaigua (city)	CA 3208		.00	1½%	
Geneva (city)	GE L3220	.00		3%	
Geneva (city)	GE 3224		.00	1½%	
Middletown S. D.	MI L3310	.00		3%	
Middletown S. D.	MI 3370		.00	1½%	
Newburgh (city)	NE 3317	.00		3%	
Newburgh (city)	NE 3378		.00	1½%	
Port Jervis (city)	PO L3330	.00		3%	
Port Jervis (city)	PO 3376		.00	1½%	
Orleans County	OR 3402	.00		4%	
Orleans County	OR 3405		.00	2%	
Fulton (city)	FU L3510	.00		3%	
Fulton (city)	FU 3516		.00	1½%	
Oswego (city)	OS L3520	.00		3%	
Oswego (city)	OS 3527		.00	1½%	

**PART 1**

Report sales of **residential** gas (including propane in containers of 100 pounds or more), electricity, 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 residential gas and electricity unless provided by same entity; see instructions on page 11)	Column D Transportation and delivery charges for residential gas and electricity	Column E Tax rate =	Column F Sales tax (C or D x E)
St. Lawrence County (outside Ogdensburg S. D.)	ST 4083	.00		3%	
St. Lawrence County (outside the following)	ST 4068		.00	1½%	
Ogdensburg S. D.	OG 4077	.00		6%	
Ogdensburg S. D.	OG 4073		.00	3%	
Schenectady County (outside Schenectady S. D.)	SC 4236	.00		3½%	
Schenectady County (outside the following)	SC 4240		.00	1¾%	
Schenectady S. D.	SC 4208	.00		6½%	
Schenectady S. D.	SC 4242		.00	3¼%	
Hornell S. D. (outside city)	HO 4649	.00		2½%	
Hornell S. D. (outside city)	HO 4659		.00	1¼%	
Hornell S. D. (inside city)	HO 4647	.00		4%	
Hornell S. D. (inside city)	HO 4660		.00	2%	
Suffolk County	SU 4720	.00		1%	
Suffolk County	SU 4723		.00	½%	
Tioga County	TI 4908	.00		3%	
Tioga County	TI 4912		.00	1½%	
Tompkins County (outside the city of Ithaca)	TO 5003	.00		4%	
Tompkins County (outside the following)	TO 5088		.00	2%	
Ithaca (city)	IT 5005	.00		4%	
Ithaca (city)	IT 5082		.00	2%	
Ulster County	UL 5109	.00		3¾%	
Ulster County	UL 5120		.00	1⅞%	
Westchester County (outside New Rochelle S. D. and White Plains S. D. and the cities of Mount Vernon and Yonkers)	WE 5506	.00		2½%	
Westchester County (outside the following)	WE 5585		.00	1¼%	
New Rochelle S. D.	NE 6586	.00		6%	
New Rochelle S. D.	NE 6887		.00	3%	
White Plains S. D.	WH 6557	.00		5½%	
White Plains S. D.	WH 6536		.00	2¾%	
Mount Vernon (city)	MO 5516	.00		4%	
Mount Vernon (city)	MO 5579		.00	2%	
Yonkers (city)	YO 6580	.00		4%	
Yonkers (city)	YO 6533		.00	2%	
New York City	NE L5800	.00		4%	
New York City	NE 5804		.00	2%	
<b>Column totals (Part 1):</b>					

Include this column ▲  
total on page 10, Part 4,  
in box 1.

Include this column ▲  
total on page 10,  
Part 4, in box 2.

Include this ▲  
column total on  
page 10, Part 4, in  
box 7.

**PART 2**

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

Column A Taxing jurisdiction (S.D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services	x	Column D Tax rate	=	Column E Sales tax (C x D)
Allegany County	AL 0203	.00		4%		
Cattaraugus County (outside the following)	CA L0490	.00		3%		
Olean (city)	OL L0410	.00		3%		
Salamanca (city)	SA L0420	.00		3%		
Cayuga County (outside the following)	CA 0509	.00		4%		
Auburn (city)	AU 0554	.00		4%		
Chautauqua County	CH L0600	.00		3%		
Chemung County	CH 0703	.00		3%		
Norwich (city)	NO 0845	.00		3%		
Clinton County	CL 0903	.00		3%		
Cortland County	CO 1123	.00		4%		
Erie County	ER 1403	.00		4%		
Franklin County	FR 1610	.00		2%		
Jefferson County	JE L2200	.00		2%		
Oneida (city)	ON 2514	.00		1½%		
Niagara County	NI 2905	.00		3%		
Sherrill (city)	SH L3040	.00		1%		
Ontario County (outside the following)	ON L3290	.00		3%		
Canandaigua (city)	CA L3210	.00		3%		
Geneva (city)	GE L3220	.00		3%		
Orleans County	OR 3402	.00		4%		
Fulton (city)	FU L3510	.00		3%		
Oswego (city)	OS L3520	.00		3%		
St. Lawrence County	ST 4082	.00		3%		
Schenectady County	SC 4236	.00		3½%		
Hornell (city)	HO 4626	.00		1½%		
Suffolk County	SU 4720	.00		1%		
Tioga County	TI 4908	.00		3%		
Tompkins County (outside the following)	TO 5003	.00		4%		
Ithaca (city)	IT 5005	.00		4%		
Ulster County	UL 5109	.00		3¾%		
Westchester County (outside the following)	WE 5506	.00		2½%		
Mount Vernon (city)	MO 5516	.00		4%		
New Rochelle (city)	NE 6697	.00		3%		
Yonkers (city)	YO 6580	.00		4%		
New York City	NE L5800	.00		4%		

**Column totals (Part 2):**

*Include this column ▲  
total on page 10, Part 4,  
in box 3.*

*Include this column ▲  
total on page 10, Part 4,  
in box 8.*

**PART 3**

Report sales 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)	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 0179	.00		.00	8%	
Albany County (outside the following)	AL 0176		.00		4%	
Albany S. D.	AL 0165	.00		.00	11%	
Albany S. D.	AL 0159		.00		5½%	
Cohoes S. D.	CO 0124	.00		.00	11%	
Cohoes S. D.	CO 0145		.00		5½%	
Watervliet S. D.	WA 0139	.00		.00	11%	
Watervliet S. D.	WA 0136		.00		5½%	
Allegany County	AL 0215	.00		.00	8%	
Allegany County	AL 0216		.00		4%	
Broome County	BR 0313	.00		.00	8%	
Broome County	BR 0318		.00		4%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA 0499	.00		.00	8%	
Cattaraugus County (outside the following)	CA 0488		.00		4%	
Olean (city)	OL 0419	.00		.00	8%	
Olean (city)	OL 0408		.00		4%	
Salamanca (city)	SA 0429	.00		.00	8%	
Salamanca (city)	SA 0432		.00		4%	
Cayuga County (outside the city of Auburn)	CA 0503	.00		.00	8%	
Cayuga County (outside the following)	CA 0514		.00		4%	
Auburn (city)	AU 0552	.00		.00	8%	
Auburn (city)	AU 0557		.00		4%	
Chautauqua County	CH 0602	.00		.00	7%	
Chautauqua County	CH 0609		.00		3½%	
Chemung County	CH 0793	.00		.00	7%	
Chemung County	CH 0704		.00		3½%	
Chenango County (outside the city of Norwich)	CH 0805	.00		.00	7%	
Chenango County (outside the following)	CH 0809		.00		3½%	
Norwich (city)	NO 0844	.00		.00	7%	
Norwich (city)	NO 0813		.00		3½%	
Clinton County	CL 0993	.00		.00	7%	
Clinton County	CL 0998		.00		3½%	
Columbia County (outside Hudson S.D.)	CO 1003	.00		.00	8%	
Columbia County (outside the following)	CO 1020		.00		4%	
Hudson S. D.	HU 1013	.00		.00	11%	
Hudson S. D.	HU 1016		.00		5½%	
Cortland County	CO 1122	.00		.00	8%	
Cortland County	CO 1125		.00		4%	
Delaware County	DE 1202	.00		.00	6%	
Delaware County	DE 1204		.00		3%	
Dutchess County	DU 1303	.00		.00	7¼%	
Dutchess County	DU 1313		.00		3⅝%	
Erie County (outside Lackawanna S. D.)	ER 1415	.00		.00	8%	
Erie County (outside the following)	ER 1418		.00		4%	
Lackawanna S. D.	LA 1424	.00		.00	11%	
Lackawanna S. D.	LA 1434		.00		5½%	



**PART 3**

Report sales 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)	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 1502	.00		.00	7%	
Essex County	ES 1506		.00		3½%	
Franklin County	FR 1602	.00		.00	7%	
Franklin County	FR 1609		.00		3½%	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU 1706	.00		.00	7%	
Fulton County (outside the following)	FU 1750		.00		3½%	
Gloversville S. D. (outside city)	GL 1716	.00		.00	10%	
Gloversville S. D. (outside city)	GL 1737		.00		5%	
Gloversville S. D. (inside city)	GL 1703	.00		.00	10%	
Gloversville S. D. (inside city)	GL 1738		.00		5%	
Johnstown S. D. (outside city/in Fulton County)	JO 1725	.00		.00	10%	
Johnstown S. D. (outside city/in Fulton County)	JO 1739		.00		5%	
Johnstown S. D. (inside city/in Fulton County)	JO 1705	.00		.00	10%	
Johnstown S. D. (inside city/in Fulton County)	JO 1740		.00		5%	
Genesee County (outside Batavia S. D.)	GE 1895	.00		.00	8%	
Genesee County (outside the following)	GE 1806		.00		4%	
Batavia S. D.	BA 1855	.00		.00	11%	
Batavia S. D.	BA 1815		.00		5½%	
Greene County	GR 1903	.00		.00	8%	
Greene County	GR 1906		.00		4%	
Hamilton County	HA 2002	.00		.00	7%	
Hamilton County	HA 2006		.00		3½%	
Herkimer County	HE 2104	.00		.00	8%	
Herkimer County	HE 2106		.00		4%	
Jefferson County (outside Watertown S. D.)	JE 2202	.00		.00	7%	
Jefferson County (outside the following)	JE 2209		.00		3½%	
Watertown S. D.	WA 2212	.00		.00	10%	
Watertown S. D.	WA 2273		.00		5%	
Lewis County	LE 2303	.00		.00	7%	
Lewis County	LE 2309		.00		3½%	
Livingston County	LI 2402	.00		.00	7%	
Livingston County	LI 2406		.00		3½%	
Madison County (outside the city of Oneida)	MA 2582	.00		.00	7%	
Madison County (outside the following)	MA 2584		.00		3½%	
Oneida (city)	ON 2526	.00		.00	7%	
Oneida (city)	ON 2586		.00		3½%	
Monroe County	MO 2605	.00		.00	8%	
Monroe County	MO 2610		.00		4%	
Montgomery County (outside Johnstown S. D.)	MO 2793	.00		.00	7%	
Montgomery County (outside the following)	MO 2789		.00		3½%	
Johnstown S. D.	JO 2724	.00		.00	10%	
Johnstown S. D.	JO 2704		.00		5%	
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA 2804	.00		.00	8½%	
Nassau County (outside the following; continued on next page)	NA 8240		.00		4¼%	
Glen Cove S. D.	GL 2897	.00		.00	11½%	
Glen Cove S. D.	GL 8260		.00		5¾%	

**PART 3**

Report sales 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)	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
Long Beach S. D.	LO 2899	.00		.00	11½%	
Long Beach S. D.	LO 8264		.00		5¾%	
Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI 2906	.00		.00	7%	
Niagara County (outside the following)	NI 2956		.00		3½%	
Niagara Falls S. D.	NI 2924	.00		.00	10%	
Niagara Falls S. D.	NI 2957		.00		5%	
Lockport (city)	LO 2930	.00		.00	7%	
Lockport (city)	LO 2962		.00		3½%	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON 3003	.00		.00	8%	
Oneida County (outside the following)	ON 3006		.00		4%	
Utica S. D.	UT 3049	.00		.00	11%	
Utica S. D.	UT 3063		.00		5½%	
Rome (city)	RO 3029	.00		.00	8%	
Rome (city)	RO 3030		.00		4%	
Sherrill (city)	SH 3045	.00		.00	8%	
Sherrill (city)	SH 3073		.00		4%	
Onondaga County	ON 3102	.00		.00	7%	
Onondaga County	ON 3106		.00		3½%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON 3272	.00		.00	7%	
Ontario County (outside the following)	ON 3292		.00		3½%	
Canandaigua (city)	CA 3232	.00		.00	7%	
Canandaigua (city)	CA 3209		.00		3½%	
Geneva (city)	GE 3242	.00		.00	7%	
Geneva (city)	GE 3225		.00		3½%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR 3306	.00		.00	7¼%	
Orange County (outside the following)	OR 3387		.00		3⅝%	
Middletown S. D.	MI 3325	.00		.00	10¼%	
Middletown S. D.	MI 3373		.00		5⅛%	
Newburgh (city)	NE 3316	.00		.00	7¼%	
Newburgh (city)	NE 3377		.00		3⅝%	
Port Jervis (city)	PO 3339	.00		.00	7¼%	
Port Jervis (city)	PO 3374		.00		3⅝%	
Orleans County	OR 3473	.00		.00	8%	
Orleans County	OR 3406		.00		4%	
Oswego County (outside the cities of Fulton and Oswego)	OS 3598	.00		.00	7%	
Oswego County (outside the following)	OS 3525		.00		3½%	
Fulton (city)	FU 3532	.00		.00	7%	
Fulton (city)	FU 3515		.00		3½%	
Oswego (city)	OS 3542	.00		.00	7%	
Oswego (city)	OS 3526		.00		3½%	

**PART 3**

Report sales 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)	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
Otsego County	OT 3603	.00		.00	7%	
Otsego County	OT 3609		.00		3½%	
Putnam County	PU 3714	.00		.00	7¼%	
Putnam County	PU 3724		.00		3⅝%	
Rensselaer County	RE 3875	.00		.00	8%	
Rensselaer County	RE 3879		.00		4%	
Rockland County	RO 3904	.00		.00	7¼%	
Rockland County	RO 3914		.00		3⅝%	
St. Lawrence County (outside Ogdensburg S. D.)	ST 4087	.00		.00	7%	
St. Lawrence County (outside the following)	ST 4069		.00		3½%	
Ogdensburg S. D.	OG 4079	.00		.00	10%	
Ogdensburg S. D.	OG 4074		.00		5%	
Saratoga County	SA 4103	.00		.00	7%	
Saratoga County	SA 4106		.00		3½%	
Schenectady County (outside Schenectady S.D.)	SC 4233	.00		.00	7½%	
Schenectady County (outside the following)	SC 4243		.00		3¾%	
Schenectady S. D.	SC 4207	.00		.00	10½%	
Schenectady S. D.	SC 4244		.00		5¼%	
Schoharie County	SC 4303	.00		.00	7%	
Schoharie County	SC 4307		.00		3½%	
Schuyler County	SC 4403	.00		.00	8%	
Schuyler County	SC 4409		.00		4%	
Seneca County	SE 4512	.00		.00	7%	
Seneca County	SE 4514		.00		3½%	
Steuben County (outside Hornell S. D. and the city of Corning)	ST 4688	.00		.00	8%	
Steuben County (outside the following)	ST 4679		.00		4%	
Hornell S. D. (outside city)	HO 4643	.00		.00	10½%	
Hornell S. D. (outside city)	HO 4657		.00		5¼%	
Hornell S. D. (inside city)	HO 4642	.00		.00	10½%	
Hornell S. D. (inside city)	HO 4658		.00		5¼%	
Corning (city)	CO 4616	.00		.00	8%	
Corning (city)	CO 4609		.00		4%	
Suffolk County	SU 4766	.00		.00	8½%	
Suffolk County	SU 4725		.00		4⅜%	
Sullivan County	SU 4812	.00		.00	7%	
Sullivan County	SU 4816		.00		3½%	
Tioga County	TI 4903	.00		.00	7½%	
Tioga County	TI 4910		.00		3¾%	
Tompkins County (outside the city of Ithaca)	TO 5096	.00		.00	8%	
Tompkins County (outside the following)	TO 5089		.00		4%	
Ithaca (city)	IT 5013	.00		.00	8%	
Ithaca (city)	IT 5080		.00		4%	
Ulster County	UL 5113	.00		.00	7¾%	
Ulster County	UL 5119		.00		3⅞%	
Warren County (outside the city of Glens Falls)	WA 5292	.00		.00	7%	
Warren County (outside the following)	WA 5299		.00		3½%	
Glens Falls (city)	GL 5212	.00		.00	7%	
Glens Falls (city)	GL 5216		.00		3½%	



**PART 3**

Report sales 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)	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
Washington County	WA 5302	.00		.00	7%	
Washington County	WA 5309		.00		3½%	
Wayne County	WA 5402	.00		.00	7%	
Wayne County	WA 5409		.00		3½%	
Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers)	WE 5503	.00		.00	6¾%	
Westchester County (outside the following)	WE 5584		.00		3⅜%	
New Rochelle S. D.	NE 6693	.00		.00	11¼%	
New Rochelle S. D.	NE 6886		.00		5⅝%	
White Plains S. D.	WH 6545	.00		.00	10¾%	
White Plains S. D.	WH 6535		.00		5⅜%	
Mount Vernon (city)	MO 5513	.00		.00	8¼%	
Mount Vernon (city)	MO 5578		.00		4⅛%	
Yonkers (city)	YO 6578	.00		.00	8¼%	
Yonkers (city)	YO 6530		.00		4⅛%	
Wyoming County	WY 5605	.00		.00	8%	
Wyoming County	WY 5604		.00		4%	
Yates County	YA 5702	.00		.00	7%	
Yates County	YA 5706		.00		3½%	
New York City	NE 8009	.00		.00	8¼%	
New York City	NE 8014		.00		4⅛%	
<b>Column totals (Part 3):</b>						

Include this ▲  
column total on  
page 10, Part 4,  
in box 5.

Include this ▲  
column total on  
page 10, Part 4,  
in box 6.

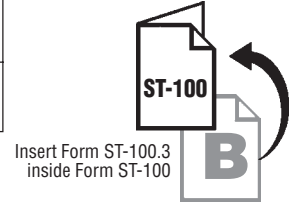
Include this ▲  
column total on  
Form ST-100,  
page 2, Column D,  
in box 4.

Include this ▲  
column total on  
page 10, Part 4,  
in box 9.

**PART 4 Summary of Parts 1 through 3:** Add together all the parts that have been filled in. Transfer these totals to Form ST-100.

Summary of taxable sales and services	Part 1	+	Part 1	+	Part 2	=	Vendor collection credit adjustment	+	Part 3	+	Part 3	=	Total taxable sales and services
	Column C		Column D		Column C				Column C		Column D		
	1		2		3		4		5		6		
			.00		.00		.00		.00		.00		.00
							Include this amount on Form ST-100, page 4, Step 7A.			Include this amount on Form ST-100, page 4, Step 7A.			Include this amount on Form ST-100, page 2, Column C, in box 3.

Summary of total sales and use tax	Part 1	+	Part 2	+	Part 3	=	Total sales and use tax
	Column F		Column E		Column G		
	7		8		9		
							Include this amount on Form ST-100, page 2, Column F, in box 5.



**Vendor Collection Credit:**

Sales from Part 1 and Part 2 are not eligible for the credit since they are subject only to local sales tax. You must subtract them, on Form ST-100, from the total sales amount reported. Sales of transportation and delivery of gas and electricity are eligible for the vendor collection credit. However, the state tax rate for these services has been reduced to 2%.

# Quarterly Schedule B Instructions

## Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report transactions for the period December 1, 2001, through February 28, 2002.

### Who must file

Complete and file Form ST-100.3, *Quarterly Schedule B*, if you:

- Provide nonresidential utility services in the city school districts (including the counties and cities in which they are located) listed in Part 3 of Form ST-100.3.
- 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 (under direct payment permits, exempt purchase certificates, or otherwise).

Report sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.3-ATT, *Quarterly Schedule B-ATT*.

If you must file Form ST-100.3, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Report in Step 3 of Form ST-100 any taxable sales and purchases not being reported on this or any other schedule.

### Specific instructions

**Identification number and name** — Print the sales tax identification number and legal name as shown on Form ST-100 or 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.

**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 and localities that impose the tax, listed in Part 1. Enter in Column D your taxable transportation and delivery for residential gas and electricity, unless provided by same entity. (If provided by the same entity, add to Column C.) Do not report these same sales in Parts 2 or 3 of this form. Multiply Column C or 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, and enter the totals in the column total boxes of Part 1. Also enter these totals on page 10, Part 4, in boxes 1, 2, and 7.

### PART 2

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 2. Do not report these same sales in Parts 1 or 3 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 2. Also enter these totals on page 10, Part 4, in boxes 3 and 8.

### PART 3

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. Report in Column D the taxable transportation and delivery charge for nonresidential gas and electricity, unless provided by the same entity. (If provided by the same entity, add to Column C.)

Report in Column E your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

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. Enter the total in the column total boxes of Part 3. Enter Columns C, D, and G totals on page 10, Part 4, in boxes 5, 6, and 9. Include the Column E total on Form ST-100, page 2, Column D, in box 4. Include the Column D total on Form ST-100, page 4, Step 7A, on the second Schedule B line.

**Note:** Include all other sales of gas, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-100.3 in the amount(s) reported on Form ST-100, in Step 3. Use Form ST-100 (or other schedules) 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 Form ST-100.3, or on the appropriate jurisdiction line on Form ST-100.

### PART 4

**Summary** — Enter the *Column totals*, if any, from Parts 1, 2, and 3 in boxes 1 through 6 and 7 through 9.

Add boxes 1, 2, and 3, and enter the total in box 4 titled *Vendor collection credit adjustment*. Enter this amount on Form ST-100, page 4, Step 7A, on the first Schedule B line. **The sales from Parts 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-100, from the total sales amount reported.


Add boxes 5 and 6 to the total *Vendor collection credit adjustment*, and enter the total amount in the *Total taxable sales and services* box. Include this amount on Form ST-100, page 2, Column C, in box 3.

Add boxes 7, 8, and 9; enter the total in the box titled *Total sales and use tax*. Include the *Total sales and use tax* amount on Form ST-100, page 2, Column F, in box 5.

### Filing this schedule

File a completed Form ST-100.3 and any other attachments with Form ST-100 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 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.  
Business Tax information: 1 800 972-1233  
Forms and publications: 1 800 462-8100  
From 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 (8:30 a.m. to 4:25 p.m., eastern time)

 **Internet access:** [www.tax.state.ny.us](http://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 Assistance Bureau, W A Harriman Campus, Albany NY 12227.

### Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.