New York State Department of Taxation and Finance

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

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, *Annual Schedule B-ATT.*

Annual Schedule B

File as an attachment to Form ST-101

For tax period:
March 1, 2006, through February 28, 2007

Due date:
Tuesday, March 20, 2007

Include with Form ST-101

A07

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 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.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 4).

PART 1

Report sales of **residential** gas, 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** ×	Column D **Tax rate** =	Column E **Sales tax** (C × D)
Albany S. D.	AL 0167	.00	3%	
Cohoes S. D.	CO 0147	.00	3%	
Watervliet S. D.	WA 0157	.00	3%	
Allegany County	AL 0209	.00	4½%	
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 (3/1/06 - 8/31/06)	CH 0614	.00	4¼%	
Chautauqua County (9/1/06 - 2/28/07)	CH 0619	.00	4%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Hudson S. D.	HU 1010	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County (outside the following)	ER 1449	.00	4¾%	
Lackawanna S. D.	LA 1453	.00	7¾%	
Franklin County	FR 1610	.00	2%	
Gloversville S. D.	GL L1710	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1720	.00	3%	
Batavia S. D.	BA 1860	.00	3%	
Jefferson County (outside the following)	JE L2200	.00	2%	
Watertown S. D.	WA L2270	.00	5%	
Oneida (city)	ON 2515	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00	3%	
Glen Cove S. D.	GL 2854	.00	3%	
Long Beach S. D.	LO 2864	.00	3%	
Niagara County (outside the following)	NI L2977	.00	4%	
Niagara Falls S. D.	NI L2999	.00	7%	
Lockport (city)	LO 2939	.00	4%	
Utica S. D.	UT L3050	.00	3%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County (3/1/06 - 8/31/06)	ON 3296	.00	3%	
Ontario County (9/1/06 - 2/28/07)	ON 3289	.00	3⅛%	
Middletown S. D.	MI L3310	.00	3%	
Newburgh (city)	NE 3317	.00	3%	
Port Jervis (city)	PO L3330	.00	3%	
Orleans County	OR 3402	.00	4%	

Sales tax identification number

A07 Annual Schedule B

PART 1

Report sales of **residential** gas, 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** ×	Column D **Tax rate** =	Column E **Sales tax** (C × D)
Fulton (city)	FU 3536	.00	4%	
Oswego (city)	OS 3530	.00	4%	
Rensselaer S. D.	RE 3812	.00	3%	
Troy S. D.	TR 3830	.00	2%	
St. Lawrence County (outside the following) (6/1/06 - 2/28/07)	ST 4026	.00	3%	
Ogdensburg S. D. (3/1/06 - 5/31/06)	OG 4024	.00	3%	
Ogdensburg S. D. (6/1/06 - 2/28/07)	OG 4027	.00	6%	
Schenectady County (outside the following)	SC 4262	.00	4%	
Schenectady S. D.	SC 4264	.00	7%	
Hornell S. D. (outside city)	HO 4649	.00	2½%	
Hornell S. D. (inside city)	HO 4647	.00	4%	
Suffolk County (3/1/06 - 5/31/06)	SU 4734	.00	1½%	
Suffolk County (6/1/06 - 2/28/07)	SU 4736	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
New Rochelle S. D.	NE 6586	.00	6%	
White Plains S. D.	WH 5544	.00	6%	
Mount Vernon (city)	MO 5516	.00	4%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5809	.00	4%	
Column totals (Part 1):		.00		

Include this column total on Form ST-101, page 2, Column C, in box 3.

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

PART 2

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

Column A **Taxing jurisdiction** (Jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** ×	Column D **Tax rate** =	Column E **Sales tax** (C × D)
Allegany County	AL 0209	.00	4½%	
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 (3/1/06 - 8/31/06)	CH 0614	.00	4¼%	
Chautauqua County (9/1/06 - 2/28/07)	CH 0619	.00	4%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County	ER 1449	.00	4¾%	
Franklin County	FR 1610	.00	2%	
Jefferson County	JE L2200	.00	2%	
Oneida (city)	ON 2515	.00	2%	
Niagara County	NI 2974	.00	4%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County (3/1/06 - 8/31/06)	ON 3296	.00	3%	
Ontario County (9/1/06 - 2/28/07)	ON 3289	.00	3⅛%	
Orleans County	OR 3402	.00	4%	
Fulton (city)	FU 3536	.00	4%	
Oswego (city)	OS 3530	.00	4%	
St. Lawrence County (6/1/06 - 2/28/07)	ST 4026	.00	3%	
Schenectady County	SC 4262	.00	4%	

PART 2

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

Column A **Taxing jurisdiction** (Jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** ×	Column D **Tax rate** =	Column E **Sales tax** (C × D)
Hornell (city)	HO 4626	.00	1½%	
Suffolk County (3/1/06 - 5/31/06)	SU 4734	.00	1½%	
Suffolk County (6/1/06 - 2/28/07)	SU 4736	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
Mount Vernon (city)	MO 5516	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5809	.00	4%	
Column totals (Part 2):		.00		

▲ ***Include this column total on Form ST-101, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-101, page 2, Column F, in box 5.***

PART 3

Report sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

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 0187	.00	.00	11%	
Cohoes S. D.	CO 0119	.00	.00	11%	
Watervliet S. D.	WA 0192	.00	.00	11%	
Hudson S. D.	HU 1034	.00	.00	11%	
Lackawanna S. D.	LA 1454	.00	.00	11¾%	
Gloversville S. D. (outside city)	GL 1784	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1783	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1789	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1780	.00	.00	11%	
Batavia S. D.	BA 1858	.00	.00	11%	
Watertown S. D.	WA 2286	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County)	JO 2732	.00	.00	11%	
Glen Cove S. D.	GL 8275	.00	.00	11⅝%	
Long Beach S. D.	LO 8288	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2981	.00	.00	8%	
Niagara Falls S. D.	NI 2971	.00	.00	11%	
Lockport (city)	LO 9227	.00	.00	8%	
Utica S. D. (3/1/06 - 8/31/06)	UT 3089	.00	.00	12½%	
Utica S. D. (9/1/06 - 2/28/07)	UT 3096	.00	.00	12%	
Orange County (outside the following)	OR 1379	.00	.00	8⅛%	
Middletown S. D.	MI 1370	.00	.00	11⅛%	
Newburgh (city)	NE 1371	.00	.00	8⅛%	
Port Jervis (city)	PO 1372	.00	.00	8⅛%	
Rensselaer S. D.	RE 3809	.00	.00	11%	
Troy S. D.	TR 3835	.00	.00	10%	
Ogdensburg S. D.	OG 4050	.00	.00	10%	
Schenectady S. D.	SC 4217	.00	.00	11%	
Hornell S. D. (outside city)	HO 4672	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4673	.00	.00	10½%	
New Rochelle S. D.	NE 6688	.00	.00	11⅜%	
White Plains S. D.	WH 5540	.00	.00	10⅞%	
Column totals (Part 3):		.00	.00		

▲ ***Include this column total on Form ST-101, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-101, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-101, page 2, Column F, in box 5.***

Annual 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 March 1, 2006, through February 28, 2007.

Who must file

Complete and file Form ST-101.3, *Annual 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-101.3.
- 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, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, *Annual Schedule B-ATT.*

If you must file Form ST-101.3, 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 — On page 1, 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. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is 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, precede it with a minus sign (-).

PART 1

Enter in Column C your taxable sales of gas, 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. Do not report these same sales in Parts 2 or 3 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 on Form ST-101, page 2, Columns C and F, in boxes 3 and 5.

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 the Column C amount by the tax rate in Column D; 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 Form ST-101, page 2, Columns C and F, in boxes 3 and 5.

PART 3

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Report in Column D 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 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. Enter the total in the column total boxes of Part 3. Also enter these totals on Form ST-101, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

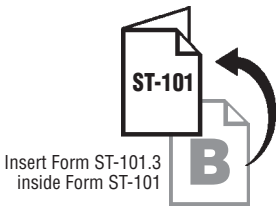
Note: Include all other sales of gas, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-101.3, in the amount(s) reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject 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-101.3, or on the appropriate jurisdiction line on Form ST-101.

Filing this schedule

File a completed 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? and Privacy notification

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



Insert Form ST-101.3 inside Form ST-101