



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

Due date:
Tuesday, March 20, 2007

Include with
Annual Schedule B
(Form ST-101.3)

A07

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)
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Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 2).

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

Column A Taxing jurisdiction <small>(S. D. = School District; jurisdictions are listed in county order)</small>	Column B Jurisdiction code	Column C Taxable sales and services	Column D Purchases subject to tax	Column E Tax rate	Column F Sales tax <small>(C + D) × E</small>
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 K1786	.00	.00	7%	
Gloversville S. D. (inside city)	GL K1785	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO K1793	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO K1792	.00	.00	7%	
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. (3/1/06 - 8/31/06)	UT K3085	.00	.00	8½%	
Utica S. D. (9/1/06 - 2/28/07)	UT K3099	.00	.00	8%	
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-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-ATT 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 March 1, 2006, through February 28, 2007.

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, 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 %%% 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.

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, 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-101, page 2, Column C, in box 3. Include the Column D total on Form ST-101, page 2, Column D, in box 4. Include the Column F total on Form ST-101, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration and steam not listed on Form ST-101.3-ATT on the appropriate jurisdiction line on Form ST-101.9, *Annual Schedule Q*.

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? and Privacy notification

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

