



Department of Taxation and Finance

# Taxes on Utilities and Heating Fuels

## Quarterly Schedule B for Part-Quarterly (Monthly) Filers

File as an attachment to Form ST-810



For 4th quarter tax period:  
**December 1, 2025 through February 28, 2026**

Include with Form ST-810

Due date:  
**Friday, March 20, 2026**

**1226**

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)
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See Form ST-810.3-I, *Quarterly Schedule B for Part-Quarterly (Monthly) Filers Instructions*, before completing this schedule.

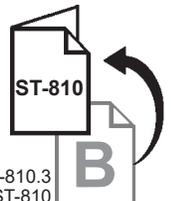
**Residential utility services, nonresidential utility services, residential and nonresidential electricity sold under a solar PPA, nonresidential electricity and hydrogen from commercial fuel cell systems equipment, and sales of heating fuels are reported in different parts. Complete the parts as they apply to you.**

Take credits that can be identified by jurisdiction on the appropriate line.

<b>Part 1 Residential gas, propane (100 pounds or more), electricity, and steam</b>		Column C	Column D	Column E
Column A	Column B	Taxable sales and services	× Tax rate =	Sales tax
Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Jurisdiction code			(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%	
Auburn (city)	AU 0554	.00	2%	
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%	
Poughkeepsie S. D.	PO 1347	.00	3%	
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%	
Watertown S. D.	WA 2223	.00	3%	
Oneida (city)	ON 2515	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00	3%	
Glen Cove S. D.	GL 2841	.00	3%	
Long Beach S. D.	LO 2821	.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%	
Middletown S. D.	MI L3310	.00	3%	
Newburgh S. D. (outside city)	NE 1362	.00	3%	
Newburgh S. D. (inside city)	NE 1363	.00	6%	



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Insert Form ST-810.3 inside Form ST-810

**Part 1 Residential gas, propane (100 pounds or more), electricity, and steam (continued)**

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 x D)
Port Jervis (city)	PO L3330	.00	3%	
Orleans County	OR 3402	.00	4%	
Oswego (city)	OS 3530	.00	4%	
Rensselaer S. D.	RE 3812	.00	3%	
Troy S. D.	TR 3838	.00	3%	
St. Lawrence County (outside the following)	ST 4026	.00	4%	
Ogdensburg S. D. (outside city)	OG 4019	.00	7%	
Ogdensburg S. D. (inside city)	OG 4016	.00	7%	
Schenectady County (outside the following)	SC 4262	.00	4%	
Schenectady S. D.	SC 4264	.00	7%	
Hornell S. D.	HO 4649	.00	2½%	
Suffolk County	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	4%	
Mount Vernon S. D. (outside city)	MO 5531	.00	7%	
Mount Vernon S. D. (inside city)	MO 5541	.00	7%	
New Rochelle S. D.	NE 6586	.00	6%	
Peekskill S. D.	PE 6506	.00	7%	
Rye S. D.	RY 6677	.00	7%	
White Plains S. D.	WH 5544	.00	6%	
Yonkers (city)	YO 6580	.00	4½%	
New York City	NE 5819	.00	4½%	

Column totals (Part 1): .00

▲ Include this column total on Form ST-810, page 2, Column C, in box 3.

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

**Part 2 Residential coal, fuel oil, and wood (for heating)**

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 x D)
Allegany County	AL 0222	.00	4½%	
Cattaraugus County (outside the following)	CA 0482	.00	3%	
Olean (city)	OL 0415	.00	3%	
Salamanca (city)	SA 0425	.00	3%	
Auburn (city)	AU 0555	.00	2%	
Chemung County	CH 0719	.00	4%	
Norwich (city)	NO 0850	.00	3%	
Cortland County	CO 1133	.00	4%	
Erie County	ER 1405	.00	4¾%	
Franklin County	FR 1605	.00	2%	
Oneida (city)	ON 2516	.00	2%	
Niagara County	NI 2974	.00	4%	
Orleans County	OR 3410	.00	4%	
Oswego (city)	OS 3528	.00	4%	
St. Lawrence County (outside the following)	ST 4028	.00	4%	
Ogdensburg (city)	OG 4020	.00	4%	
Schenectady County	SC 4265	.00	4%	
Suffolk County	SU 4707	.00	2½%	
Tioga County	TI 4917	.00	3%	
Tompkins County (outside the following)	TO 5004	.00	4%	
Ithaca (city)	IT 5009	.00	4%	



**Part 2 Residential coal, fuel oil, and wood (for heating) (continued)**

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)
Westchester County (outside the following)	WE 5523	.00	4%	
Mount Vernon (city)	MO 5543	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6505	.00	4½%	
New York City	NE 5818	.00	4½%	
<b>Column totals (Part 2):</b>		.00		

▲ Include this column total on  
Form ST-810, page 2, Column C, in box 3.

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

**Part 3 Nonresidential gas, propane (100 pounds or more), electricity, and steam; all refrigeration sales**

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%	
Poughkeepsie S. D.	PO 1348	.00	.00	11⅞%	
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	11%	
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.	UT 3023	.00	.00	11¾%	
Orange County (outside the following)	OR 1379	.00	.00	8⅞%	
Middletown S. D.	MI 1370	.00	.00	11⅞%	
Newburgh S. D. (outside city)	NE 1364	.00	.00	11⅞%	
Newburgh S. D. (inside city)	NE 1365	.00	.00	11⅞%	
Port Jervis (city)	PO 1372	.00	.00	8⅞%	
Rensselaer S. D.	RE 3809	.00	.00	11%	
Troy S. D.	TR 3842	.00	.00	11%	
Ogdensburg S. D. (outside city)	OG 4022	.00	.00	11%	
Ogdensburg S. D. (inside city)	OG 4023	.00	.00	11%	
Schenectady S. D.	SC 4217	.00	.00	11%	
Hornell S. D.	HO 4672	.00	.00	10½%	
Mount Vernon S. D. (outside city)	MO 5545	.00	.00	11⅜%	
Mount Vernon S. D. (inside city)	MO 5547	.00	.00	11⅜%	
New Rochelle S. D.	NE 6688	.00	.00	11⅜%	
Peekskill S. D.	PE 6507	.00	.00	11⅜%	
Rye S. D.	RY 6678	.00	.00	11⅜%	
White Plains S. D.	WH 6514	.00	.00	11⅜%	
<b>Column totals (Part 3):</b>		.00	.00		

▲ Include this column total on  
Form ST-810, page 2,  
Column C, in box 3.

▲ 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.



**Part 4 Residential electricity sold under a solar PPA**

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 L0101	.00	3%	
Cohoes S. D.	CO L0121	.00	3%	
Watervliet S. D.	WA L0131	.00	3%	
Allegany County	AL L0201	.00	4½%	
Cattaraugus County (outside the following)	CA L0491	.00	3%	
Olean (city)	OL L0411	.00	3%	
Salamanca (city)	SA L0421	.00	3%	
Chemung County	CH L0701	.00	4%	
Norwich (city)	NO L0811	.00	3%	
Hudson S. D.	HU L1011	.00	3%	
Cortland County	CO L1103	.00	4%	
Lackawanna S. D.	LA L1421	.00	3%	
Franklin County	FR L1601	.00	2%	
Gloversville S. D.	GL L1711	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1721	.00	3%	
Batavia S. D.	BA L1811	.00	3%	
Watertown S. D.	WA L2271	.00	3%	
Oneida (city)	ON L2511	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2701	.00	3%	
Glen Cove S. D.	GL L2891	.00	3%	
Long Beach S. D.	LO L2821	.00	3%	
Niagara County (outside the following)	NI L2901	.00	4%	
Niagara Falls S. D.	NI L2921	.00	7%	
Lockport (city)	LO L2931	.00	4%	
Utica S. D.	UT L3051	.00	3%	
Middletown S. D.	MI L3311	.00	3%	
Newburgh S. D. (outside city)	NE L3321	.00	3%	
Newburgh S. D. (inside city)	NE L3323	.00	6%	
Port Jervis (city)	PO L3331	.00	3%	
Orleans County	OR L3401	.00	4%	
Oswego (city)	OS L3521	.00	4%	
Rensselaer S. D.	RE L3879	.00	3%	
Troy S. D.	TR L3839	.00	3%	
St. Lawrence County (outside the following)	ST L4091	.00	4%	
Ogdensburg S. D. (outside city)	OG L4011	.00	7%	
Ogdensburg S. D. (inside city)	OG L4014	.00	7%	
Schenectady County (outside the following)	SC L4231	.00	4%	
Schenectady S. D.	SC L4201	.00	7%	
Hornell S. D.	HO L4621	.00	2½%	
Tioga County	TI L4901	.00	3%	
Mount Vernon S. D. (outside city)	MO L5511	.00	3%	
Mount Vernon S. D. (inside city)	MO L5513	.00	5½%	
New Rochelle S. D.	NE L6589	.00	4½%	
Peekskill S. D.	PE L6501	.00	3%	
Rye S. D.	RY L6671	.00	3%	
White Plains S. D.	WH L5551	.00	3%	
Yonkers (city)	YO L5581	.00	3%	
<b>Column totals (Part 4):</b>		.00		

▲ Include this column total on Form ST-810, page 2, Column C, in box 3.

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



**Part 5 Nonresidential electricity sold under a solar PPA**

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 County (outside the following)	AL L0178	.00	.00	4%	
Albany S. D.	AL L0102	.00	.00	7%	
Cohoes S. D.	CO L0122	.00	.00	7%	
Watervliet S. D.	WA L0132	.00	.00	7%	
Allegany County	AL L0202	.00	.00	4½%	
Cattaraugus County (outside the following)	CA L0492	.00	.00	4%	
Olean (city)	OL L0412	.00	.00	4%	
Salamanca (city)	SA L0422	.00	.00	4%	
Cayuga County (outside the following)	CA L0502	.00	.00	4%	
Auburn (city)	AU L0554	.00	.00	4%	
Chautauqua County	CH L0601	.00	.00	4%	
Chemung County	CH L0702	.00	.00	4%	
Chenango County (outside the following)	CH L0804	.00	.00	4%	
Norwich (city)	NO L0812	.00	.00	4%	
Clinton County	CL L0902	.00	.00	4%	
Columbia County (outside the following)	CO L1004	.00	.00	4%	
Hudson S. D.	HU L1012	.00	.00	7%	
Cortland County	CO L1102	.00	.00	4%	
Delaware County	DE L1204	.00	.00	4%	
Lackawanna S. D.	LA L1422	.00	.00	3%	
Essex County	ES L1508	.00	.00	4%	
Franklin County	FR L1602	.00	.00	4%	
Fulton County (outside the following)	FU L1708	.00	.00	4%	
Gloversville S. D. (outside city)	GL L1716	.00	.00	7%	
Gloversville S. D. (inside city)	GL L1712	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO L1727	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO L1726	.00	.00	7%	
Genesee County (outside the following)	GE L1802	.00	.00	4%	
Batavia S. D.	BA L1812	.00	.00	7%	
Greene County	GR L1904	.00	.00	4%	
Hamilton County	HA L2008	.00	.00	4%	
Herkimer County	HE L2102	.00	.00	4¼%	
Jefferson County (outside the following)	JE L2202	.00	.00	4%	
Watertown S. D.	WA L2272	.00	.00	7%	
Lewis County	LE L2304	.00	.00	4%	
Livingston County	LI L2408	.00	.00	4%	
Madison County (outside the following)	MA L2501	.00	.00	4%	
Oneida (city)	ON L2512	.00	.00	4%	
Monroe County	MO L2608	.00	.00	4%	
Montgomery County (outside the following)	MO L2794	.00	.00	4%	
Johnstown S. D. (in Montgomery County)	JO L2702	.00	.00	7%	
Nassau County (outside the following)	NA L2812	.00	.00	4¼%	
Glen Cove S. D.	GL L2892	.00	.00	7¼%	
Long Beach S. D.	LO L2822	.00	.00	7¼%	
Niagara County (outside the following)	NI L2902	.00	.00	4%	
Niagara Falls S. D.	NI L2922	.00	.00	7%	
Lockport (city)	LO L2932	.00	.00	4%	
Oneida County (outside the following)	ON L3004	.00	.00	4¾%	
Utica S. D.	UT L3052	.00	.00	7¾%	
Rome (city)	RO L3034	.00	.00	4¾%	



**Part 5 Nonresidential electricity sold under a solar PPA (continued)**

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
Onondaga County	ON L3108	.00	.00	4%	
Ontario County	ON L3278	.00	.00	3½%	
Orange County (outside the following)	OR L1372	.00	.00	3¾%	
Middletown S. D.	MI L3312	.00	.00	6¾%	
Newburgh S. D. (outside city)	NE L3324	.00	.00	6¾%	
Newburgh S. D. (inside city)	NE L3322	.00	.00	6¾%	
Port Jervis (city)	PO L3332	.00	.00	3¾%	
Orleans County	OR L3402	.00	.00	4%	
Oswego County (outside the following)	OS L3596	.00	.00	4%	
Oswego (city)	OS L3522	.00	.00	4%	
Otsego County	OT L3604	.00	.00	4%	
Putnam County	PU L3702	.00	.00	4%	
Rensselaer County (outside the following)	RE L3874	.00	.00	4%	
Rensselaer S. D.	RE L3876	.00	.00	7%	
Troy S. D.	TR L3838	.00	.00	7%	
St. Lawrence County (outside the following)	ST L4092	.00	.00	4%	
Ogdensburg S. D. (outside city)	OG L4012	.00	.00	7%	
Ogdensburg S. D. (inside city)	OG L4015	.00	.00	7%	
Saratoga County (outside the following)	SA L4104	.00	.00	3%	
Saratoga Springs (city)	SA L4138	.00	.00	3%	
Schenectady County (outside the following)	SC L4232	.00	.00	4%	
Schenectady S. D.	SC L4202	.00	.00	7%	
Schoharie County	SC L4304	.00	.00	4%	
Schuyler County	SC L4402	.00	.00	4%	
Seneca County	SE L4502	.00	.00	4%	
Steuben County (outside the following)	ST L4684	.00	.00	4%	
Hornell S. D.	HO L4622	.00	.00	6½%	
Sullivan County	SU L4818	.00	.00	4%	
Tioga County	TI L4902	.00	.00	4%	
Ithaca (city)	IT L5012	.00	.00	1½%	
Warren County (outside the following)	WA L5298	.00	.00	3%	
Glens Falls (city)	GL L5212	.00	.00	3%	
Washington County	WA L5308	.00	.00	3%	
Wayne County	WA L5408	.00	.00	4%	
Mount Vernon S. D. (outside city)	MO L5514	.00	.00	3%	
Mount Vernon S. D. (inside city)	MO L5512	.00	.00	5½%	
New Rochelle S. D.	NE L6590	.00	.00	5½%	
Peekskill S. D.	PE L6502	.00	.00	3%	
Rye S. D.	RY L6672	.00	.00	3%	
White Plains S. D.	WH L5552	.00	.00	5½%	
Yonkers (city)	YO L5582	.00	.00	3%	
Wyoming County	WY L5606	.00	.00	4%	
Yates County	YA L5708	.00	.00	4%	
New York City	NE L5802	.00	.00	4½%	
<b>Column totals (Part 5):</b>		.00	.00		

▲ Include this column total on Form ST-810, page 2, Column C, in box 3.

▲ 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.



**Part 6 Nonresidential electricity and hydrogen from commercial fuel cell systems equipment**

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 County (outside the following)	AL L0180	.00	.00	4%	
Albany S. D.	AL L0103	.00	.00	7%	
Cohoes S. D.	CO L0123	.00	.00	7%	
Watervliet S. D.	WA L0133	.00	.00	7%	
Allegany County	AL L0203	.00	.00	4½%	
Broome County	BR L0324	.00	.00	4%	
Cattaraugus County (outside the following)	CA L0493	.00	.00	4%	
Olean (city)	OL L0413	.00	.00	4%	
Salamanca (city)	SA L0423	.00	.00	4%	
Cayuga County (outside the following)	CA L0504	.00	.00	4%	
Auburn (city)	AU L0555	.00	.00	4%	
Chautauqua County	CH L0602	.00	.00	4%	
Chemung County	CH L0703	.00	.00	4%	
Chenango County (outside the following)	CH L0806	.00	.00	4%	
Norwich (city)	NO L0813	.00	.00	4%	
Clinton County	CL L0903	.00	.00	4%	
Columbia County (outside the following)	CO L1005	.00	.00	4%	
Hudson S. D.	HU L1013	.00	.00	7%	
Cortland County	CO L1104	.00	.00	4%	
Delaware County	DE L1205	.00	.00	4%	
Dutchess County	DU L1309	.00	.00	3¾%	
Erie County (outside the following)	ER L1451	.00	.00	4¾%	
Lackawanna S. D.	LA L1423	.00	.00	7¾%	
Essex County	ES L1509	.00	.00	4%	
Franklin County	FR L1603	.00	.00	4%	
Fulton County (outside the following)	FU L1709	.00	.00	4%	
Gloversville S. D. (outside city)	GL L1717	.00	.00	7%	
Gloversville S. D. (inside city)	GL L1713	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO L1728	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO L1729	.00	.00	7%	
Genesee County (outside the following)	GE L1803	.00	.00	4%	
Batavia S. D.	BA L1813	.00	.00	7%	
Greene County	GR L1905	.00	.00	4%	
Hamilton County	HA L2009	.00	.00	4%	
Herkimer County	HE L2103	.00	.00	4¼%	
Jefferson County (outside the following)	JE L2203	.00	.00	4%	
Watertown S. D.	WA L2273	.00	.00	7%	
Lewis County	LE L2305	.00	.00	4%	
Livingston County	LI L2409	.00	.00	4%	
Madison County (outside the following)	MA L2502	.00	.00	4%	
Oneida (city)	ON L2513	.00	.00	4%	
Monroe County	MO L2609	.00	.00	4%	
Montgomery County (outside the following)	MO L2795	.00	.00	4%	
Johnstown S. D. (in Montgomery County)	JO L2703	.00	.00	7%	
Nassau County (outside the following)	NA L2813	.00	.00	4¼%	
Glen Cove S. D.	GL L2893	.00	.00	7¼%	
Long Beach S. D.	LO L2823	.00	.00	7¼%	
Niagara County (outside the following)	NI L2904	.00	.00	4%	
Niagara Falls S. D.	NI L2923	.00	.00	7%	
Lockport (city)	LO L2933	.00	.00	4%	



**Part 6 Nonresidential electricity and hydrogen from commercial fuel cell systems equipment (continued)**

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
Oneida County (outside the following)	ON L3005	.00	.00	4¾%	
Utica S. D.	UT L3053	.00	.00	7¾%	
Rome (city)	RO L3035	.00	.00	4¾%	
Onondaga County	ON L3109	.00	.00	4%	
Ontario County	ON L3279	.00	.00	3½%	
Orange County (outside the following)	OR L1373	.00	.00	3¾%	
Middletown S. D.	MI L3313	.00	.00	6¾%	
Newburgh S. D. (outside city)	NE L3325	.00	.00	6¾%	
Newburgh S. D. (inside city)	NE L3326	.00	.00	6¾%	
Port Jervis (city)	PO L3333	.00	.00	3¾%	
Orleans County	OR L3403	.00	.00	4%	
Oswego County (outside the following)	OS L3597	.00	.00	4%	
Oswego (city)	OS L3523	.00	.00	4%	
Otsego County	OT L3605	.00	.00	4%	
Putnam County	PU L3703	.00	.00	4%	
Rensselaer County (outside the following)	RE L3891	.00	.00	4%	
Rensselaer S. D.	RE L3880	.00	.00	7%	
Troy S. D.	TR L3840	.00	.00	7%	
Rockland County	RO L3922	.00	.00	4%	
St. Lawrence County (outside the following)	ST L4093	.00	.00	4%	
Ogdensburg S. D. (outside city)	OG L4013	.00	.00	7%	
Ogdensburg S. D. (inside city)	OG L4016	.00	.00	7%	
Saratoga County (outside the following)	SA L4105	.00	.00	3%	
Saratoga Springs (city)	SA L4139	.00	.00	3%	
Schenectady County (outside the following)	SC L4235	.00	.00	4%	
Schenectady S. D.	SC L4203	.00	.00	7%	
Schoharie County	SC L4305	.00	.00	4%	
Schuyler County	SC L4403	.00	.00	4%	
Seneca County	SE L4503	.00	.00	4%	
Steuben County (outside the following)	ST L4686	.00	.00	4%	
Hornell S. D.	HO L4623	.00	.00	6½%	
Suffolk County	SU L4738	.00	.00	4¾%	
Sullivan County	SU L4819	.00	.00	4%	
Tioga County	TI L4904	.00	.00	4%	
Tompkins County (outside the following)	TO L5005	.00	.00	4%	
Ithaca (city)	IT L5014	.00	.00	4%	
Ulster County	UL L5114	.00	.00	4%	
Warren County (outside the following)	WA L5299	.00	.00	3%	
Glens Falls (city)	GL L5213	.00	.00	3%	
Washington County	WA L5309	.00	.00	3%	
Wayne County	WA L5409	.00	.00	4%	
Westchester County (outside the following)	WE L5536	.00	.00	4%	
Mount Vernon S. D. (outside city)	MO L5515	.00	.00	7%	
Mount Vernon S. D. (inside city)	MO L5516	.00	.00	7%	
New Rochelle S. D.	NE L6591	.00	.00	7%	
Peekskill S. D.	PE L6503	.00	.00	7%	
Rye S. D.	RY L6673	.00	.00	7%	
White Plains S. D.	WH L5553	.00	.00	7%	
Yonkers (city)	YO L5583	.00	.00	4½%	
Wyoming County	WY L5607	.00	.00	4%	
Yates County	YA L5709	.00	.00	4%	
New York City	NE L5803	.00	.00	4½%	
<b>Column totals (Part 6):</b>		.00	.00		

▲ Include this column total on Form ST-810, page 2, Column C, in box 3.   ▲ 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.

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