



# Quarterly Schedule B Instructions

## Taxes on Utilities and Heating Fuels

For 2<sup>nd</sup> quarter tax period: **June 1, 2023, through August 31, 2023**

### General information

#### Who must file

You must complete and file Form ST-100.3, *Quarterly Schedule B*, if you:

- provide residential energy sources and services subject to tax;
- provide residential electricity sold under a solar power purchase agreement (PPA) in the school districts or localities listed in Part 4 of Form ST-100.3;
- provide nonresidential utility services in the city school districts (including the counties and cities where they are located) listed in Part 3 of Form ST-100.3;
- provide nonresidential electricity sold under a solar PPA in the school districts, cities, and counties listed in Part 5 of Form ST-100.3;
- provide nonresidential electricity and hydrogen generated by commercial fuel cell systems equipment in the school districts, cities, and counties listed in Part 6 of Form ST-100.3;
- are a vendor supplying the above services, or are billing tenants on a submetering basis; or
- purchased the above services or property without paying tax (under direct payment permits, exempt purchase certificates, or otherwise).

#### Requirement to file Form ST-100

If you must complete this schedule, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*.

In Step 3 of Form ST-100, report any taxable sales and purchases you are not reporting on this or any other schedule.

### Specific instructions

#### Identification number and name

Print the sales tax identification number and legal name of your business, as shown on Form ST-100 or on your business's Certificate of Authority for sales and use tax.

Also enter your sales tax identification number where space is provided at the top of each page of this schedule.

#### Credits

If you are claiming credits for the jurisdictions on this schedule:

1. In Column C on each jurisdiction line, enter the amount of taxable sales and services in the jurisdiction **minus** the amount of any credits for that jurisdiction. If the result is a negative number, show the negative using a minus sign (-).
2. On page 1 of Form ST-100:
  - mark an **X** in the *Are you claiming any credits* box, and
  - include the credit amounts for the jurisdictions on this schedule in the box for the total amount of credits claimed.
3. Complete and submit Form ST-100-ATT, *Quarterly Schedule CW*, to provide information about the types of credits you claimed.
4. Complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address on its instructions with documentation to substantiate your claim.

## Part 1: Residential gas, propane (100 pounds or more), electricity, and steam

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **residential** use. Do **not** report these same sales in Parts 2, 3, 4, 5, or 6 of this schedule.
  - b. Multiply Column C by the tax rate in Column D.
  - c. Enter the resulting tax in Column E.
2. Add the amounts in Column C, then enter the result in the *Column totals (Part 1)* box for Column C.
3. Add the amounts in Column E, then enter the result in the *Column totals (Part 1)* box for Column E.
4. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

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

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of coal, fuel oil, and wood for **residential** heating. Do **not** report these same sales in Parts 1, 3, 4, 5, or 6 of this schedule.
  - b. Multiply Column C by the tax rate in Column D.
  - c. Enter the resulting tax in Column E.
2. Add the amounts in Column C, then enter the result in the *Column totals (Part 2)* box for Column C.
3. Add the amounts in Column E, then enter the result in the *Column totals (Part 2)* box for Column E.
4. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

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

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use; and all sales of refrigeration.
  - b. In Column D, enter your taxable purchases of the property and services listed above that you made without paying tax (under direct payment permits, exempt purchase certificates, or otherwise).
  - c. Add Columns C and D.
  - d. Multiply the total by the tax rate in Column E.
  - e. Enter the resulting tax in Column F.
2. Add the amounts in Column C, then enter the result in the *Column totals (Part 3)* box for Column C.
3. Add the amounts in Column D, then enter the result in the *Column totals (Part 3)* box for Column D.
4. Add the amounts in Column F, then enter the result in the *Column totals (Part 3)* box for Column F.
5. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

For localities **not** listed in Part 3, report taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use; and all sales of refrigeration on Form ST-100 in Step 3.

To report other purchases subject to tax where the tax has not been paid, use Form ST-100 or other schedules.

If you are an industrial user who has not paid tax, you must report your taxable usage of utilities purchased in New York State on this schedule or Form ST-100 on the appropriate jurisdiction line.

## Part 4: Residential electricity sold under a solar PPA

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of **residential** electricity generated and sold under a solar PPA. Do **not** report these same sales in Parts 1, 2, 3, 5, or 6 of this schedule.
  - b. Multiply Column C by the tax rate in Column D.
  - c. Enter the resulting tax in Column E.
2. Add the amounts in Column C, then enter the result in the *Column totals (Part 4)* box for Column C.

3. Add the amounts in Column E, then enter the result in the *Column totals (Part 4)* box for Column E.
4. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

## Part 5: Nonresidential electricity sold under a solar PPA

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of **nonresidential** electricity generated and sold under a solar PPA.
  - b. In Column D, enter your taxable purchases of **nonresidential** electricity generated and purchased under a solar PPA that you made without paying tax (under direct payment permits, exempt purchase certificates, or otherwise).
  - c. Add Columns C and D.
  - d. Multiply the total by the tax rate in Column E.
  - e. Enter the resulting tax in Column F.
2. Add the amounts in Column C, then enter the result in the *Column totals (Part 5)* box for Column C.
3. Add the amounts in Column D, then enter the result in the *Column totals (Part 5)* box for Column D.
4. Add the amounts in Column F, then enter the result in the *Column totals (Part 5)* box for Column F.
5. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

Report all other taxable sales and purchases of **nonresidential** utilities—such as gas, propane in containers of 100 pounds or more, electricity, and steam; and all sales of refrigeration—on this schedule in Part 3 or Part 6 or Form ST-100 in Step 3, as applicable.

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

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of **nonresidential** electricity and hydrogen generated by commercial fuel cell systems equipment.
  - b. In Column D, enter your taxable purchases of **nonresidential** electricity and hydrogen generated by commercial fuel cell systems equipment that you made without paying tax (under direct payment permits, exempt purchase certificates, or otherwise).
  - c. Add Columns C and D.
  - d. Multiply the total by the tax rate in Column E.
  - e. Enter the resulting tax in Column F.
2. Add the amounts in Column C, then enter the result in the *Column totals (Part 6)* box for Column C.
3. Add the amounts in Column D, then enter the result in the *Column totals (Part 6)* box for Column D.
4. Add the amounts in Column F, then enter the result in the *Column totals (Part 6)* box for Column F.
5. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

Report all other taxable sales and purchases of **nonresidential** utilities—such as gas, propane in containers of 100 pounds or more, electricity, and steam; and all sales of refrigeration—on this schedule in Part 3 or Part 5 or Form ST-100 in Step 3, as applicable.

## Filing this schedule

File a completed Form ST-100.3 and any other applicable schedules with Form ST-100 by the due date. Keep a copy of your completed return for your records.

## Need help? and Privacy notification

See Form ST-100-I, *ST-100 Quarterly Instructions*.