0387

New York State & Local Sales & Use Tax Return

QUARTERLY SCHEDULE B FOR PART-QUARTERLY FILERS

Consumer Utility and Fuel Tax

Use this form to report only transactions for the period

JUNE 1, 1986 — AUGUST 31, 1986

• *Attach this schedule to Form ST-810, New York State and Local Sales and Use Tax Return*

B

Print Name, Address and Identification Number as shown on Form ST-810 — **Please read enclosed instructions**

NAME	IDENTIFICATION NUMBER

STREET ADDRESS	CITY	STATE	ZIP

Credits which can be identified by locality should be taken on the appropriate line below.
Net credits (negative entries) should be shown in parentheses.

PART I - TELEPHONE, TELEGRAPH, REFRIGERATION, AND NON-RESIDENTIAL SERVICE - GAS, ELECTRICITY AND STEAM

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales and Services (To Nearest Dollar)	(d) Purchases Subject to Use Tax (To Nearest Dollar)	(e) Sales and Use Taxes (dollars and cents)	Location Code
Cohoes S.D.	10				0122
Watervliet S.D.	10				0132
Norwich (city)	7				0842
Chenango Co. (outside Norwich)	6				0892
Gloversville S.D.	10				1712
Batavia S.D. (outside city)	10				1850
Batavia S.D. (inside city)	10				1820
Watertown S.D.	10				2212
Glen Cove S.D.	11				2878
Long Beach S.D.	11				2877
Niagara Falls S.D.	10				2922
Utica S.D.	10				3054
Middletown S.D.	9¼				3315
Newburgh (city)	7¼				3329
Port Jervis (city)	7¼				3339
Orange Co. (outside Middletown S.D., Newburgh and Port Jervis)	6¼				3385
Oneonta (city)	7				3612
Otsego Co. (outside Oneonta)	6				3692
Schenectady S.D. (outside city)	7				4202
Schenectady S.D. (inside city)	9½				4229
Johnstown S.D. (Fulton Co.)	10				1722
Johnstown S.D. (Montgomery Co.)	10				2722
White Plains S.D.	9¼				6554
TOTALS		$	$	$	

Transfer these totals to

Box B on Page 1, ST-810	Box C on Page 1, ST-810	Line 1 on Page 1, ST-810
↑	↑	↑

PARTS II & III *(inside)*

PART II - RESIDENTIAL SERVICE - GAS, ELECTRICITY AND STEAM

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales and Services (To Nearest Dollar)	(e) Sales and Use Tax (dollars and cents)	Location Code
Cohoes S.D.	4			0144
Watervliet S.D.	4			0154
Norwich (city)	3			L0810
Gloversville S.D.	3			L1710
Batavia S.D.	3			1860
Watertown S.D.	5			L2270
Glen Cove S.D.	3			2854
Long Beach S.D.	3			2864
Niagara Falls S.D.	6			L2920
Utica S.D.	3			L3050
Middletown S.D.	3			L3310
Newburgh (city)	3			L3320
Port Jervis (city)	3			L3330
Oneonta (city)	3			L3610
Schenectady S.D. (outside city)	3			L4200
Schenectady S.D. (inside city)	5½			4225
Johnstown S.D. (Fulton Co.)	3			L1720
Johnstown S.D. (Montgomery Co.)	3			L2700
White Plains S.D.	3½			6550
TOTALS		$	$	

Transfer these totals to Box B on Page 1, ST-810 Line 1 on Page 1, ST-810

PART III - RESIDENTIAL SERVICE - GAS, ELECTRICITY, STEAM, COAL, WOOD (for heating) AND FUEL OIL

(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales & Services (To Nearest Dollar)	(e) Sales Taxes (Dollars and Cents)	Location Code	(a) Taxing Jurisdiction	(b) Rate	(c) Taxable Sales & Services (To Nearest Dollar)	(e) Sales Taxes (Dollars and Cents)	Location Code
Albany	1			0114	Ontario - except	3			L3290
Allegany	3			L0200	Canadaigua (city)	3			L3210
Cattaraugus - except	3			L0490	Geneva (city)	3			L3220
Olean (city)	3			L0410	Orleans	3			L3400
Salamanca (city)	3			L0420	Fulton (city)	3			L3510
Cayuga	3			L0500	Oswego (city)	3			L3520
Chautauqua	3			L0600	St. Lawrence - except	3			L4090
Chemung - except	3			L0700	Ogdensburg (city)	3			L4010
Elmira (city)	3			L0770	Schenectady (city)	2½			4224
Clinton - except	3			L0900	Hornell (city)	1½			L4620
Plattsburgh (city)	3			L0910	Suffolk	1			4720
Cortland	3			L1100	Tioga	3			4908
Poughkeepsie (city)	2			1324	Tompkins - except	3			L5000
Erie	4			1403	Ithaca (city)	3			L5010
Franklin	2			1610	Ulster	3			L5100
Jefferson	2			L2200	Westchester - except	1½			5590
Oneida (city)	1½			2514	Mount Vernon (city)	4			5516
Niagara	3			L2900	Yonkers (city)	4			6580
Sherrill (city)	1			L3040	New York City	4			L5800
					TOTALS		$	$	

Transfer these totals to Box B on Page 1, ST-810 Line 1 on Page 1, ST-810

INSTRUCTIONS FOR QUARTERLY SCHEDULE B
(For Part-Quarterly Filers)

Schedule B should be completed by:

(A) Vendors of telephone and telegraph services, refrigeration or non-residential gas, electricity or steam services in: (1) certain school districts; (2) cities that impose a tax on utility services but not a general sales and use tax; and (3) counties that have a general sales and use tax and that contain such cities.

(B) **All** vendors making sales of gas, electricity or steam services, coal, fuel oil, and propane in containers of 100 lbs. or more to residential customers, and wood for residential heating purposes.

(C) Vendors who supply these services or who bill tenants on a sub-metering basis.

(D) Purchasers required to report use tax, in the localities listed in Part I, of the above services purchased tax free under Direct Payment Permits or otherwise.

Part I – report sales of gas, electricity, or steam, for **non-residential** purposes, and **all** sales of refrigeration service or telephone and telegraph services to customers located in the taxing jurisdictions listed.

All other sales of gas, electricity or steam, for **non-residential** purposes, and of refrigeration services or telephone and telegraph services (those in localities **not listed** in Part I of Schedule B) should be included in the amount(s) reported on Page 2 of the New York State and Local Sales and Use Tax Return, Form ST-810.

Part II – report sales of gas, electricity, steam and propane in containers of 100 lbs. or more for **residential** purposes, to customers located in the taxing jurisdictions listed.

Part III – report sales of gas, electricity, steam and propane in containers of 100 lbs. or more, for **residential** purposes, to customers located in all localities *other than those listed in Part II.* Part III should also be used to report **all** sales of coal and fuel oil for **residential** purposes, and wood for **residential** heating.

All other taxable sales and services should be reported on the appropriate line(s) of Page 2 of the New York State and Local Sales and Use Tax Return, Form ST-810.

COMBINED TAX RATE - COLUMN (b)

The rates shown in Column (b) are the combined State and local tax rates which apply in the localities listed in Column (a).

TAXABLE SALES AND SERVICES - COLUMN (c)

Report in Column (c) receipts from taxable sales and services on the line for the locality listed in Column (a) in which your customer(s) took delivery.

Enter the total amount reported in this column on the last line of each part and in the amount reported in Box B on Page 1 of Form ST-810.

PURCHASES SUBJECT TO USE TAX - PART I ONLY - COLUMN (d)

Report on the appropriate lines, purchases of gas, electricity, refrigeration and steam and telephone and telegraph services which are subject to the tax on consumer's utilities but upon which the tax has not been paid. Form ST-810 should be used for reporting the use tax on all other taxable items upon which the tax has not been paid. Industrial utility users who have not already paid a general sales tax must also report tax on such services.

Enter the total of all amounts reported in this column on the last line of Part I and in Box C on Page 1 of Form ST-810.

SALES AND USE TAXES - COLUMN (e)

The amount of tax to be reported is either:

1. Tax computed based on the rate in Column (b), or,
2. The amount actually collected or which should have been collected from your customers, whichever is greater.

Enter the sum of all amounts reported in these columns on the "Total" line of each part.

Include the total sales tax reported in each part in the amount reported on line 1, Page 1 of Form ST-810.

CREDITS

Credits which can be identified by locality should be taken on the appropriate line(s) on this form. Credit taken on this form should be included in the total amount entered in Box D on the front of the ST-810.

Net credits (negative amounts) should be shown in parentheses.