**0987**

New York State & Local Sales & Use Tax Return

# QUARTERLY SCHEDULE B FOR PART-QUARTERLY FILERS

**B**

Consumer Utility and Fuel Tax

*Use this form to report only transactions for the period*

**DECEMBER 1, 1986 — FEBRUARY 28, 1987**

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

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 |
| 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 |
| 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 |
|---|---|---|---|---|
| Albany | 1 | | | 0114 |
| Allegany | 4 | | | 0203 |
| Cattaraugus - except | 3 | | | L0490 |
| Olean (city) | 3 | | | L0410 |
| Salamanca (city) | 3 | | | L0420 |
| Cayuga | 3 | | | L0500 |
| Chautauqua | 3 | | | L0600 |
| Chemung - except | 3 | | | L0700 |
| Elmira (city) | 3 | | | L0770 |
| Clinton - except | 3 | | | L0900 |
| Plattsburgh (city) | 3 | | | L0910 |
| Cortland | 3 | | | L1100 |
| Poughkeepsie (city) | 2 | | | 1324 |
| Erie | 4 | | | 1403 |
| Franklin | 2 | | | 1610 |
| Jefferson | 2 | | | L2200 |
| Oneida (city) | 1½ | | | 2514 |
| Niagara | 3 | | | L2900 |
| Sherrill (city) | 1 | | | L3040 |
| | | | | |
| | | | | |

| (a) Taxing Jurisdiction | (b) Rate | (c) Taxable Sales & Services (To Nearest Dollar) | (e) Sales Taxes (Dollars and Cents) | Location Code |
|---|---|---|---|---|
| Ontario - except | 3 | | | L3290 |
| Canadaigua (city) | 3 | | | L3210 |
| Geneva (city) | 3 | | | L3220 |
| Newburgh (city) | 1 | | | 3318 |
| Orleans | 3 | | | L3400 |
| Fulton (city) | 3 | | | L3510 |
| Oswego (city) | 3 | | | L3520 |
| St. Lawrence - except | 3 | | | L4090 |
| Ogdensburg (city) | 3 | | | L4010 |
| Schenectady (city) | 2½ | | | 4224 |
| Hornell (city) | 1½ | | | L4620 |
| Suffolk | 1 | | | 4720 |
| Tioga | 3 | | | 4908 |
| Tompkins - except | 3 | | | L5000 |
| Ithaca (city) | 3 | | | L5010 |
| Ulster | 3 | | | L5100 |
| Westchester - except | 1½ | | | 5590 |
| Mount Vernon (city) | 4 | | | 5516 |
| Yonkers (city) | 4 | | | 6580 |
| 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.