



**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 Quarterly Schedule B**



For tax period:  
**June 1, 2003, through August 31, 2003**

Due date:  
**Monday, September 22, 2003**

Include with  
Quarterly Schedule B  
(Form ST-100.3)

**204**

Sales tax identification number	Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 6).

Report sales to a QEZE of **nonresidential** gas (including 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 <small>(do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 6)</small>	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax <small>(see instructions on page 6)</small>	Column F Tax rate	Column G Sales tax <small>(see instructions on page 6) (C + E) × F or D × F</small>
Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.)	AL K0179	.00		.00	4%	
Albany County (outside the following)	AL K0117		.00		1%	
Albany S. D.	AL K0165	.00		.00	7%	
Albany S. D.	AL K0183		.00		1¾%	
Cohoes S. D.	CO K0124	.00		.00	7%	
Cohoes S. D.	CO K0142		.00		1¾%	
Watervliet S. D.	WA K0139	.00		.00	7%	
Watervliet S. D.	WA K0152		.00		1¾%	
Broome County	BR K0313	.00		.00	4%	
Broome County	BR K0316		.00		1%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA K0499	.00		.00	4%	
Cattaraugus County (outside the following)	CA K0486		.00		1%	
Olean (city)	OL K0419	.00		.00	4%	
Olean (city)	OL K0406		.00		1%	
Salamanca (city)	SA K0429	.00		.00	4%	
Salamanca (city)	SA K0434		.00		1%	
Chautauqua County	CH K0602	.00		.00	3%	
Chautauqua County	CH K0612		.00		¾%	
Chemung County	CH K0708	.00		.00	4%	
Chemung County	CH K0715		.00		1¾%	
Chenango County (outside the city of Norwich)	CH K0820	.00		.00	4%	
Chenango County (outside the following)	CH K0822		.00		1¾%	
Norwich (city)	NO K0849	.00		.00	4%	
Norwich (city)	NO K0838		.00		1¾%	
Clinton County	CL K0993	.00		.00	3%	
Clinton County	CL K0907		.00		¾%	
Columbia County (outside Hudson S. D.)	CO K1003	.00		.00	4%	
Columbia County (outside the following)	CO K1022		.00		1%	
Hudson S. D.	HU K1013	.00		.00	7%	
Hudson S. D.	HU K1019		.00		1¾%	
Cortland County	CO K1122	.00		.00	4%	
Cortland County	CO K1132		.00		1%	
Delaware County	DE K1205	.00		.00	3%	
Delaware County	DE K1207		.00		1½%	
Dutchess County	DU K1318	.00		.00	¾%	
Dutchess County	DU K1319		.00		1½%	
Lackawanna S. D.	LA K1429	.00		.00	3%	
Lackawanna S. D.	LA K1436		.00		¾%	

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

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 6)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 6)	Column F Tax rate	Column G Sales tax (see instructions on page 6) (C + E) × F or D × F
Essex County	ES K1502	.00		.00	3%	
Essex County	ES K1512		.00		3/4%	
Franklin County	FR K1602	.00		.00	3%	
Franklin County	FR K1614		.00		3/4%	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU K1706	.00		.00	3%	
Fulton County (outside the following)	FU K1752		.00		3/4%	
Gloversville S. D. (outside city)	GL K1716	.00		.00	6%	
Gloversville S. D. (outside city)	GL K1745		.00		1 1/2%	
Gloversville S. D. (inside city)	GL K1703	.00		.00	6%	
Gloversville S. D. (inside city)	GL K1746		.00		1 1/2%	
Johnstown S. D. (outside city/in Fulton County)	JO K1725	.00		.00	6%	
Johnstown S. D. (outside city/in Fulton County)	JO K1748		.00		1 1/2%	
Johnstown S. D. (inside city/in Fulton County)	JO K1705	.00		.00	6%	
Johnstown S. D. (inside city/in Fulton County)	JO K1749		.00		1 1/2%	
Genesee County (outside Batavia S. D.)	GE K1895	.00		.00	4%	
Genesee County (outside the following)	GE K1809		.00		1%	
Batavia S. D.	BA K1855	.00		.00	7%	
Batavia S. D.	BA K1817		.00		1 3/4%	
Greene County	GR K1903	.00		.00	4%	
Greene County	GR K1907		.00		1%	
Hamilton County	HA K2002	.00		.00	3%	
Hamilton County	HA K2009		.00		3/4%	
Jefferson County (outside Watertown S. D.)	JE K2202	.00		.00	3%	
Jefferson County (outside the following)	JE K2217		.00		3/4%	
Watertown S. D.	WA K2212	.00		.00	6%	
Watertown S. D.	WA K2276		.00		1 1/2%	
Lewis County	LE K2303	.00		.00	3%	
Lewis County	LE K2312		.00		3/4%	
Livingston County	LI K2412	.00		.00	4%	
Livingston County	LI K2410		.00		1 3/4%	
Madison County (outside the city of Oneida)	MA K2582	.00		.00	3%	
Madison County (outside the following)	MA K2588		.00		3/4%	
Oneida (city)	ON K2526	.00		.00	3%	
Oneida (city)	ON K2589		.00		3/4%	
Monroe County	MO K2605	.00		.00	4%	
Monroe County	MO K2612		.00		1%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00		.00	3%	
Johnstown S. D. (in Montgomery County)	JO K2709		.00		3/4%	
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA K8248	.00		.00	4 1/4%	
Nassau County (outside the following)	NA K8269		.00		1 1/16%	
Glen Cove S. D.	GL K8257	.00		.00	7 1/4%	
Glen Cove S. D.	GL K8272		.00		1 13/16%	
Long Beach S. D.	LO K8237	.00		.00	7 1/4%	
Long Beach S. D.	LO K2834		.00		1 13/16%	
Niagara Falls S. D.	NI K2986	.00		.00	7%	
Niagara Falls S. D.	NI K2992		.00		2 1/2%	

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

Column A <b>Taxing jurisdiction</b> (S. D. = School District; jurisdictions are listed in county order)	Column B <b>Jurisdiction code</b>	Column C <b>Taxable sales and services</b> (do not include transportation and delivery charges for nonresidential gas and electricity unless provided by same entity; see instructions on page 6)	Column D <b>Transportation and delivery charges</b> for nonresidential gas and electricity	Column E <b>Purchases subject to tax</b> (see instructions on page 6)	Column F <b>Tax rate</b>	Column G <b>Sales tax</b> (see instructions on page 6) (C + E) × F or D × F
Lockport (city)	LO K2993	.00		.00	4%	
Lockport (city)	LO K2994			.00	1¾%	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON K3003	.00		.00	4%	
Oneida County (outside the following)	ON K3008			.00	1%	
Utica S. D.	UT K3049	.00		.00	7%	
Utica S. D.	UT K3066			.00	1¾%	
Rome (city)	RO K3029	.00		.00	4%	
Rome (city)	RO K3025			.00	1%	
Sherrill (city)	SH K3045	.00		.00	4%	
Sherrill (city)	SH K3076			.00	1%	
Onondaga County	ON K3102	.00		.00	3%	
Onondaga County	ON K3109			.00	¾%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON K3272	.00		.00	3%	
Ontario County (outside the following)	ON K3295			.00	¾%	
Canandaigua (city)	CA K3232	.00		.00	3%	
Canandaigua (city)	CA K3215			.00	¾%	
Geneva (city)	GE K3242	.00		.00	3%	
Geneva (city)	GE K3227			.00	¾%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR K3383	.00		.00	3%	
Orange County (outside the following)	OR K3388			.00	¾%	
Middletown S. D.	MI K3334	.00		.00	6%	
Middletown S. D.	MI K3347			.00	1½%	
Newburgh (city)	NE K3337	.00		.00	3%	
Newburgh (city)	NE K3348			.00	¾%	
Port Jervis (city)	PO K3366	.00		.00	3%	
Port Jervis (city)	PO K3364			.00	¾%	
Orleans County	OR K3473	.00		.00	4%	
Orleans County	OR K3408			.00	1%	
Oswego County (outside the cities of Fulton and Oswego)	OS K3598	.00		.00	3%	
Oswego County (outside the following)	OS K3596			.00	¾%	
Fulton (city)	FU K3533	.00		.00	4%	
Fulton (city)	FU K3552			.00	1¾%	
Oswego (city)	OS K3542	.00		.00	3%	
Oswego (city)	OS K3543			.00	¾%	
Otsego County	OT K3603	.00		.00	3%	
Otsego County	OT K3615			.00	¾%	
Putnam County	PU K3716	.00		.00	3%	
Putnam County	PU K3722			.00	¾%	
Rensselaer County	RE K3875	.00		.00	4%	
Rensselaer County	RE K3892			.00	1%	
Rockland County	RO K3917	.00		.00	3⅝%	
Rockland County	RO K3922			.00	1⅜%	
St. Lawrence County (outside Ogdensburg S. D.)	ST K4087	.00		.00	3%	
St. Lawrence County (outside the following)	ST K4066			.00	¾%	
Ogdensburg S. D.	OG K4079	.00		.00	6%	
Ogdensburg S. D.	OG K4046			.00	1½%	

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Saratoga County (outside the city of Saratoga Springs)	SA K4133	.00		.00	3%	
Saratoga County (outside the following)	SA K4139		.00		3/4%	
Saratoga Springs (city)	SA K4124	.00		.00	3%	
Saratoga Springs (city)	SA K4128		.00		3/4%	
Schenectady County (outside Schenectady S. D.)	SC K4250	.00		.00	4%	
Schenectady County (outside the following)	SC K4257		.00		1 3/8%	
Schenectady S. D.	SC K4258	.00		.00	7%	
Schenectady S. D.	SC K4259		.00		2 1/8%	
Schoharie County	SC K4303	.00		.00	3%	
Schoharie County	SC K4308		.00		3/4%	
Schuyler County	SC K4403	.00		.00	4%	
Schuyler County	SC K4406		.00		1%	
Seneca County	SE K4518	.00		.00	4%	
Seneca County	SE K4519		.00		1 3/4%	
Steuben County (outside Hornell S. D. and the city of Corning)	ST K4688	.00		.00	4%	
Steuben County (outside the following)	ST K4678		.00		1%	
Hornell S. D. (outside city)	HO K4643	.00		.00	6 1/2%	
Hornell S. D. (outside city)	HO K4664		.00		1 5/8%	
Hornell S. D. (inside city)	HO K4642	.00		.00	6 1/2%	
Hornell S. D. (inside city)	HO K4665		.00		1 5/8%	
Corning (city)	CO K4616	.00		.00	4%	
Corning (city)	CO K4608		.00		1%	
Suffolk County	SU K4768	.00		.00	4 1/4%	
Suffolk County	SU K4732		.00		1 1/4%	
Sullivan County	SU K4818	.00		.00	3 1/2%	
Sullivan County	SU K4819		.00		1 1/4%	
Tioga County	TI K4903	.00		.00	3 1/2%	
Tioga County	TI K4914		.00		7/8%	
Tompkins County (outside the city of Ithaca)	TO K5096	.00		.00	4%	
Tompkins County (outside the following)	TO K5086		.00		1%	
Ithaca (city)	IT K5013	.00		.00	4%	
Ithaca (city)	IT K5084		.00		1%	
Ulster County	UL K5130	.00		.00	4%	
Ulster County	UL K5133		.00		1 3/16%	
Warren County (outside the city of Glens Falls)	WA K5292	.00		.00	3%	
Warren County (outside the following)	WA K5296		.00		3/4%	
Glens Falls (city)	GL K5212	.00		.00	3%	
Glens Falls (city)	GL K5209		.00		3/4%	
Washington County	WA K5302	.00		.00	3%	
Washington County	WA K5306		.00		3/4%	
Wayne County	WA K5402	.00		.00	3%	
Wayne County	WA K5406		.00		3/4%	
Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers)	WE K5589	.00		.00	2 1/2%	
Westchester County (outside the following; continued on next page)	WE K5533		.00		5/8%	
New Rochelle S. D.	NE K6890	.00		.00	7%	
New Rochelle S. D.	NE K6885		.00		1 3/4%	
White Plains S. D.	WH K6543	.00		.00	6 1/2%	
White Plains S. D.	WH K5573		.00		1 5/8%	

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Mount Vernon (city)	MO K5524	.00		.00	4%	
Mount Vernon (city)	MO K5576		.00		1%	
Yonkers (city)	YO K6564	.00		.00	4%	
Yonkers (city)	YO K6525		.00		1%	
Wyoming County	WY K5605	.00		.00	4%	
Wyoming County	WY K5608		.00		1%	
Yates County	YA K5702	.00		.00	3%	
Yates County	YA K5709		.00		¾%	
New York City (6/1/03 - 6/3/03)	NE K8006	.00		.00	4%	
New York City (6/4/03 - 8/31/03)	NE K8022	.00		.00	4⅞%	
New York City (6/1/03 - 6/3/03)	NE K8017		.00		1%	
New York City (6/4/03 - 8/31/03)	NE K8023		.00		1⅞%	
<b>Column totals:</b>		.00	.00	.00		

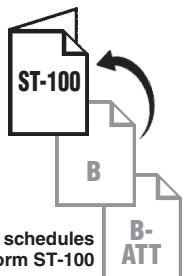
Column totals  
C + D

.00

Include this column total on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule B-ATT line.

Include this column total on Form ST-100, page 2, Column D, in box 4.

Include this column total on Form ST-100, page 2, Column F, in box 5.



# Quarterly 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 June 1, 2003, through August 31, 2003.

### Who must file

Complete and file Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, and Form ST-100.3, *Quarterly Schedule B*, with Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, if you:

- Provide nonresidential gas (including 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 4¼% New York State sales and use tax and the ¼% 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-100.3-ATT, you must also complete Form ST-100.3 and Form ST-100. Report in Step 3 of Form ST-100 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-100, 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-100 or on your business's *Certificate of Authority* for sales and use tax. Please be sure to print the sales tax identification number at the top of each page in the space provided.

**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, enter it in parentheses.

Enter in Column C your taxable sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed. Report in Column D the taxable transportation and delivery charge for nonresidential gas and electricity to qualifying exempt customers, unless provided by the same entity. (If provided by the same entity, add to Column C.)

If you are a QEZE subject to local tax, report in Column E 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 E or the amount in Column D by the tax rate in Column F, and enter the resulting tax in Column G. After entering information for all jurisdictions required, separately total Columns C, D, E, and G. Add the Column C total and the Column D total, and include the resulting figure on Form ST-100, page 2, Column C, in box 3. Also transfer this figure to Form ST-100, page 4, Step 7A, on the Schedule B-ATT line. Include the Column E total on Form ST-100, page 2, Column D, in box 4. Include the Column G total on Form ST-100, page 2, Column F, in box 5.

### Vendor collection credit adjustment

Add the Column C total and the Column D total, and transfer the resulting figure to Form ST-100, page 4, Step 7A, on the Schedule B-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-100.3-ATT are exempt from the 4¼% state tax, the vendor collection credit does not apply to these sales.

### Filing this schedule

File a completed Form ST-100.3-ATT with Form ST-100.3 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

### Need help?



**Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.  
Business tax information: 1 800 972-1233  
Forms and publications: 1 800 462-8100  
(Also see *Internet access* below.)  
From areas outside the U.S. and outside Canada: (518) 485-6800  
Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



**If you need to write,** address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

### Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.