



File as an attachment to Form ST-101



Include with Form ST-101

**Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels**

For tax periods:  
**March 1, 2003, through February 29, 2004**

Due date:  
**Monday, March 22, 2004**

Report sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, Annual Schedule B-ATT.

**A04**

Sales tax identification number	Legal name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)
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Residential utility services, nonresidential utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, and 3 as they apply to you.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 16).

**PART 1** Report sales of **residential** gas (including propane in containers of 100 pounds or more), electricity, and steam.  
**March 1, 2003, through February 29, 2004**

Effective September 1, 2003, the tax rates on receipts from the services of transportation, transmission, or distribution of gas or electricity purchased from someone other than the vendor of the gas or electricity are eliminated. This schedule reflects the final step of a four-year phaseout of state and local sales taxes on these transportation and distribution services.

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 residential gas and electricity unless provided by same entity; see instructions on page 16)	Column D Transportation and delivery charges for residential gas and electricity	Column E Tax rate =	Column F Sales tax (C or D x E)
Albany S. D.	AL 0167	.00		3%	
Albany S. D. (3/1/03 - 8/31/03)	AL 0182		.00	3/4%	
Cohoes S. D.	CO 0147	.00		3%	
Cohoes S. D. (3/1/03 - 8/31/03)	CO 0143		.00	3/4%	
Watervliet S. D.	WA 0157	.00		3%	
Watervliet S. D. (3/1/03 - 8/31/03)	WA 0137		.00	3/4%	
Allegany County	AL 0203	.00		4%	
Allegany County (3/1/03 - 8/31/03)	AL 0207		.00	1%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA L0490	.00		3%	
Cattaraugus County (outside the following) (3/1/03 - 8/31/03)	CA 0487		.00	3/4%	
Olean (city)	OL L0410	.00		3%	
Olean (city) (3/1/03 - 8/31/03)	OL 0407		.00	3/4%	
Salamanca (city)	SA L0420	.00		3%	
Salamanca (city) (3/1/03 - 8/31/03)	SA 0433		.00	3/4%	
Cayuga County (outside the city of Auburn)	CA 0509	.00		4%	
Cayuga County (outside the following) (3/1/03 - 8/31/03)	CA 0516		.00	1%	
Auburn (city)	AU 0554	.00		4%	
Auburn (city) (3/1/03 - 8/31/03)	AU 0559		.00	1%	
Chautauqua County	CH L0600	.00		3%	
Chautauqua County (3/1/03 - 8/31/03)	CH 0610		.00	3/4%	
Chemung County	CH 0709	.00		4%	
Chemung County (3/1/03 - 8/31/03)	CH 0713		.00	1 3/4%	
Norwich (city)	NO 0845	.00		3%	
Norwich (city) (3/1/03 - 8/31/03)	NO 0837		.00	3/4%	
Clinton County	CL 0903	.00		3%	
Clinton County (3/1/03 - 8/31/03)	CL 0906		.00	3/4%	
Hudson S. D.	HU 1010	.00		3%	
Hudson S. D. (3/1/03 - 8/31/03)	HU 1018		.00	3/4%	
Cortland County	CO 1123	.00		4%	
Cortland County (3/1/03 - 8/31/03)	CO 1129		.00	1%	
Erie County (outside Lackawanna S. D.)	ER 1403	.00		4%	
Erie County (outside the following) (3/1/03 - 8/31/03)	ER 1409		.00	1%	
Lackawanna S. D.	LA 1427	.00		7%	
Lackawanna S. D. (3/1/03 - 8/31/03)	LA 1435		.00	1 3/4%	

**PART 1****March 1, 2003, through February 29, 2004**Report sales of **residential** gas (including propane in containers of 100 pounds or more), electricity, 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 residential gas and electricity unless provided by same entity; see instructions on page 16)	Column D Transportation and delivery charges for residential gas and electricity	Column E Tax rate =	Column F Sales tax (C or D x E)
Franklin County	FR 1610	.00		2%	
Franklin County (3/1/03 - 8/31/03)	FR 1613		.00	½%	
Gloversville S. D.	GL L1710	.00		3%	
Gloversville S. D. (3/1/03 - 8/31/03)	GL 1753		.00	¾%	
Johnstown S. D. (in Fulton County)	JO L1720	.00		3%	
Johnstown S. D. (in Fulton County) (3/1/03 - 8/31/03)	JO 1747		.00	¾%	
Batavia S. D.	BA 1860	.00		3%	
Batavia S. D. (3/1/03 - 8/31/03)	BA 1816		.00	¾%	
Jefferson County (outside Watertown S. D.)	JE L2200	.00		2%	
Jefferson County (outside the following) (3/1/03 - 8/31/03)	JE 2216		.00	½%	
Watertown S. D.	WA L2270	.00		5%	
Watertown S. D. (3/1/03 - 8/31/03)	WA 2275		.00	1¼%	
Oneida (city)	ON 2514	.00		1½%	
Oneida (city) (3/1/03 - 8/31/03)	ON 2587		.00	¾%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00		3%	
Johnstown S. D. (in Montgomery County) (3/1/03 - 8/31/03)	JO 2708		.00	¾%	
Glen Cove S. D.	GL 2854	.00		3%	
Glen Cove S. D. (3/1/03 - 8/31/03)	GL 8267		.00	¾%	
Long Beach S. D.	LO 2864	.00		3%	
Long Beach S. D. (3/1/03 - 8/31/03)	LO 2833		.00	¾%	
Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI L2977	.00		4%	
Niagara County (outside the following) (3/1/03 - 8/31/03)	NI 2985		.00	1¾%	
Niagara Falls S. D.	NI L2999	.00		7%	
Niagara Falls S. D. (3/1/03 - 8/31/03)	NI 2988		.00	2½%	
Lockport (city)	LO 2939	.00		4%	
Lockport (city) (3/1/03 - 8/31/03)	LO 2969		.00	1¾%	
Utica S. D.	UT L3050	.00		3%	
Utica S. D. (3/1/03 - 8/31/03)	UT 3065		.00	¾%	
Sherrill (city)	SH L3040	.00		1%	
Sherrill (city) (3/1/03 - 8/31/03)	SH 3075		.00	¼%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON L3290	.00		3%	
Ontario County (outside the following) (3/1/03 - 8/31/03)	ON 3294		.00	¾%	
Canandaigua (city)	CA L3210	.00		3%	
Canandaigua (city) (3/1/03 - 8/31/03)	CA 3207		.00	¾%	
Geneva (city)	GE L3220	.00		3%	
Geneva (city) (3/1/03 - 8/31/03)	GE 3226		.00	¾%	
Middletown S. D.	MI L3310	.00		3%	
Middletown S. D. (3/1/03 - 8/31/03)	MI 3335		.00	¾%	
Newburgh (city)	NE 3317	.00		3%	
Newburgh (city) (3/1/03 - 8/31/03)	NE 3340		.00	¾%	
Port Jervis (city)	PO L3330	.00		3%	
Port Jervis (city) (3/1/03 - 8/31/03)	PO 3380		.00	¾%	
Orleans County	OR 3402	.00		4%	
Orleans County (3/1/03 - 8/31/03)	OR 3407		.00	1%	
Fulton (city) (3/1/03 - 5/31/03)	FU L3510	.00		3%	
Fulton (city) (6/1/03 - 2/29/04)	FU 3536	.00		4%	
Fulton (city) (3/1/03 - 5/31/03)	FU 3517		.00	¾%	
Fulton (city) (6/1/03 - 8/31/03)	FU 3539		.00	1¾%	
Oswego (city)	OS L3520	.00		3%	
Oswego (city) (3/1/03 - 8/31/03)	OS 3529		.00	¾%	

**PART 1**

**March 1, 2003, through February 29, 2004**

Report sales of **residential** gas (including propane in containers of 100 pounds or more), electricity, 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 residential gas and electricity unless provided by same entity; see instructions on page 16)	Column D Transportation and delivery charges for residential gas and electricity	Column E Tax rate =	Column F Sales tax (C or D x E)
Troy S. D. (9/1/03 - 2/29/04)	TR 3830	.00		2%	
St. Lawrence County (outside Ogdensburg S. D.)	ST 4083	.00		3%	
St. Lawrence County (outside the following) (3/1/03 - 8/31/03)	ST 4067		.00	¾%	
Ogdensburg S. D.	OG 4077	.00		6%	
Ogdensburg S. D. (3/1/03 - 8/31/03)	OG 4072		.00	1½%	
Schenectady County (outside Schenectady S. D.) (3/1/03 - 5/31/03)	SC 4236	.00		3½%	
Schenectady County (outside Schenectady S. D.) (6/1/03 - 2/29/04)	SC 4252	.00		4%	
Schenectady County (outside the following) (3/1/03 - 5/31/03)	SC 4245		.00	⅞%	
Schenectady County (outside the following) (6/1/03 - 8/31/03)	SC 4253		.00	1⅜%	
Schenectady S. D. (3/1/03 - 5/31/03)	SC 4208	.00		6½%	
Schenectady S. D. (6/1/03 - 2/29/04)	SC 4254	.00		7%	
Schenectady S. D. (3/1/03 - 5/31/03)	SC 4246		.00	1⅝%	
Schenectady S. D. (6/1/03 - 8/31/03)	SC 4256		.00	2⅛%	
Hornell S. D. (outside city)	HO 4649	.00		2½%	
Hornell S. D. (outside city) (3/1/03 - 8/31/03)	HO 4662		.00	⅝%	
Hornell S. D. (inside city)	HO 4647	.00		4%	
Hornell S. D. (inside city) (3/1/03 - 8/31/03)	HO 4663		.00	1%	
Suffolk County	SU 4726	.00		2½%	
Suffolk County (3/1/03 - 8/31/03)	SU 4728		.00	1¾%	
Tioga County	TI 4908	.00		3%	
Tioga County (3/1/03 - 8/31/03)	TI 4913		.00	¾%	
Tompkins County (outside the city of Ithaca)	TO 5003	.00		4%	
Tompkins County (outside the following) (3/1/03 - 8/31/03)	TO 5087		.00	1%	
Ithaca (city)	IT 5005	.00		4%	
Ithaca (city) (3/1/03 - 8/31/03)	IT 5083		.00	1%	
Ulster County	UL 5135	.00		2%	
Ulster County	<b>Separately purchased transportation and delivery charges for residential gas and electricity are exempt in Ulster County.</b>				
Westchester County (outside New Rochelle S. D. and White Plains S. D. and the cities of Mount Vernon and Yonkers)	WE 5506	.00		2½%	
Westchester County (outside the following) (3/1/03 - 8/31/03)	WE 5528		.00	⅝%	
New Rochelle S. D.	NE 6586	.00		6%	
New Rochelle S. D. (3/1/03 - 8/31/03)	NE 6884		.00	1½%	
White Plains S. D.	WH 6557	.00		5½%	
White Plains S. D. (3/1/03 - 8/31/03)	WH 5568		.00	1⅜%	
Mount Vernon (city)	MO 5516	.00		4%	
Mount Vernon (city) (3/1/03 - 8/31/03)	MO 5573		.00	1%	
Yonkers (city)	YO 6580	.00		4%	
Yonkers (city) (3/1/03 - 8/31/03)	YO 6528		.00	1%	
New York City (3/1/03 - 6/3/03)	NEL5800	.00		4%	
New York City (6/4/03 - 2/29/04)	NE 5805	.00		4⅛%	
New York City (3/1/03 - 6/3/03)	NE 5806		.00	1%	
New York City (6/4/03 - 8/31/03)	NE 5807		.00	1⅜%	
<b>Column totals (Part 1):</b>		.00	.00		

Include this column total on Form ST-101, page 2, Column C, in box 3. ▲

Include this column total on Form ST-101, page 2, Column C, in box 3. ▲

Include this column total on Form ST-101, page 2, Column F, in box 5. ▲

**PART 2**

**March 1, 2003, through February 29, 2004**

Report sales of coal, fuel oil, and wood (for heating) for residential use.

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)
Allegany County	AL 0203	.00	4%	
Cattaraugus County (outside the following)	CA L0490	.00	3%	
Olean (city)	OL L0410	.00	3%	
Salamanca (city)	SA L0420	.00	3%	
Cayuga County (outside the following)	CA 0509	.00	4%	
Auburn (city)	AU 0554	.00	4%	
Chautauqua County	CH L0600	.00	3%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Clinton County	CL 0903	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County	ER 1403	.00	4%	
Franklin County	FR 1610	.00	2%	
Jefferson County	JE L2200	.00	2%	
Oneida (city)	ON 2514	.00	1½%	
Niagara County	NI 2974	.00	4%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County (outside the following)	ON L3290	.00	3%	
Canandaigua (city)	CA L3210	.00	3%	
Geneva (city)	GE L3220	.00	3%	
Orleans County	OR 3402	.00	4%	
Fulton (city) (3/1/03 - 5/31/03)	FU L3510	.00	3%	
Fulton (city) (6/1/03 - 2/29/04)	FU 3536	.00	4%	
Oswego (city)	OS L3520	.00	3%	
St. Lawrence County	ST 4082	.00	3%	
Schenectady County (3/1/03 - 5/31/03)	SC 4236	.00	3½%	
Schenectady County (6/1/03 - 2/29/04)	SC 4252	.00	4%	
Hornell (city)	HO 4626	.00	1½%	
Suffolk County	SU 4726	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Ulster County	UL 5135	.00	2%	
Westchester County (outside the following)	WE 5506	.00	2½%	
Mount Vernon (city)	MO 5516	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6580	.00	4%	
New York City (3/1/03 - 6/3/03)	NE L5800	.00	4%	
New York City (6/4/03 - 2/29/04)	NE 5805	.00	4½%	
<b>Column totals (Part 2):</b>		.00		

▲  
Include this column total on Form ST-101, page 2, Column C, in box 3.

▲  
Include this column total on Form ST-101, page 2, Column F, in box 5.

**PART 3**  
**Sections 1 through 3**Report sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Effective September 1, 2003, the tax rates on receipts from the services of transportation, transmission, or distribution of gas or electricity purchased from someone other than the vendor of the gas or electricity are eliminated. This schedule reflects the final step of a four-year phaseout of state and local sales taxes on these transportation and distribution services.

Complete Section 1 for the period March 1, 2003, through May 31, 2003. Complete Section 2 for the period June 1, 2003, through August 31, 2003. Complete Section 3 for the period September 1, 2003, through February 29, 2004.

**Section 1 — March 1, 2003, through May 31, 2003**

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 16)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 16)	Column F Tax rate	Column G Sales tax (see instructions on page 16) (C + E) × F or D × F
Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.)	AL 0179	.00		.00	8%	
Albany County (outside the following)	AL 0116		.00		2%	
Albany S. D.	AL 0165	.00		.00	11%	
Albany S. D.	AL 0183		.00		2¼%	
Cohoes S. D.	CO 0124	.00		.00	11%	
Cohoes S. D.	CO 0142		.00		2¼%	
Watervliet S. D.	WA 0139	.00		.00	11%	
Watervliet S. D.	WA 0152		.00		2¼%	
Allegany County	AL 0215	.00		.00	8%	
Allegany County	AL 0218		.00		2%	
Broome County	BR 0313	.00		.00	8%	
Broome County	BR 0316		.00		2%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA 0499	.00		.00	8%	
Cattaraugus County (outside the following)	CA 0486		.00		2%	
Olean (city)	OL 0419	.00		.00	8%	
Olean (city)	OL 0406		.00		2%	
Salamanca (city)	SA 0429	.00		.00	8%	
Salamanca (city)	SA 0434		.00		2%	
Cayuga County (outside the city of Auburn)	CA 0503	.00		.00	8%	
Cayuga County (outside the following)	CA 0517		.00		2%	
Auburn (city)	AU 0552	.00		.00	8%	
Auburn (city)	AU 0549		.00		2%	
Chautauqua County	CH 0602	.00		.00	7%	
Chautauqua County	CH 0612		.00		1¼%	
Chemung County	CH 0708	.00		.00	8%	
Chemung County	CH 0715		.00		2¼%	
Chenango County (outside the city of Norwich)	CH 0820	.00		.00	8%	
Chenango County (outside the following)	CH 0822		.00		2¼%	
Norwich (city)	NO 0849	.00		.00	8%	
Norwich (city)	NO 0838		.00		2¼%	
Clinton County	CL 0993	.00		.00	7%	
Clinton County	CL 0907		.00		1¼%	
Columbia County (outside Hudson S. D.)	CO 1003	.00		.00	8%	
Columbia County (outside the following)	CO 1022		.00		2%	
Hudson S. D.	HU 1013	.00		.00	11%	
Hudson S. D.	HU 1019		.00		2¼%	
Cortland County	CO 1122	.00		.00	8%	
Cortland County	CO 1132		.00		2%	
Delaware County	DE 1205	.00		.00	7%	
Delaware County	DE 1207		.00		2½%	
Dutchess County	DU 1303	.00		.00	7¼%	
Dutchess County	DU 1315		.00		1 <sup>13</sup> / <sub>16</sub> %	

**PART 3****Section 1 — March 1, 2003, through May 31, 2003**Report sales 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 16)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 16)	Column F Tax rate	Column G Sales tax (see instructions on page 16) (C + E) × F or D × F
Erie County (outside Lackawanna S. D.)	ER 1415	.00		.00	8%	
Erie County (outside the following)	ER 1419		.00		2%	
Lackawanna S. D.	LA 1424	.00		.00	11%	
Lackawanna S. D.	LA 1436		.00		2¾%	
Essex County	ES 1502	.00		.00	7%	
Essex County	ES 1512		.00		1¾%	
Franklin County	FR 1602	.00		.00	7%	
Franklin County	FR 1614		.00		1¾%	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU 1706	.00		.00	7%	
Fulton County (outside the following)	FU 1752		.00		1¾%	
Gloversville S. D. (outside city)	GL 1716	.00		.00	10%	
Gloversville S. D. (outside city)	GL 1745		.00		2½%	
Gloversville S. D. (inside city)	GL 1703	.00		.00	10%	
Gloversville S. D. (inside city)	GL 1746		.00		2½%	
Johnstown S. D. (outside city/in Fulton County)	JO 1725	.00		.00	10%	
Johnstown S. D. (outside city/in Fulton County)	JO 1748		.00		2½%	
Johnstown S. D. (inside city/in Fulton County)	JO 1705	.00		.00	10%	
Johnstown S. D. (inside city/in Fulton County)	JO 1749		.00		2½%	
Genesee County (outside Batavia S. D.)	GE 1895	.00		.00	8%	
Genesee County (outside the following)	GE 1809		.00		2%	
Batavia S. D.	BA 1855	.00		.00	11%	
Batavia S. D.	BA 1817		.00		2¾%	
Greene County	GR 1903	.00		.00	8%	
Greene County	GR 1907		.00		2%	
Hamilton County	HA 2002	.00		.00	7%	
Hamilton County	HA 2009		.00		1¾%	
Herkimer County	HE 2104	.00		.00	8%	
Herkimer County	HE 2107		.00		2%	
Jefferson County (outside Watertown S. D.)	JE 2202	.00		.00	7%	
Jefferson County (outside the following)	JE 2217		.00		1¾%	
Watertown S. D.	WA 2212	.00		.00	10%	
Watertown S. D.	WA 2276		.00		2½%	
Lewis County	LE 2303	.00		.00	7%	
Lewis County	LE 2312		.00		1¾%	
Livingston County	LI 2402	.00		.00	7%	
Livingston County	LI 2409		.00		1¾%	
Madison County (outside the city of Oneida)	MA 2582	.00		.00	7%	
Madison County (outside the following)	MA 2588		.00		1¾%	
Oneida (city)	ON 2526	.00		.00	7%	
Oneida (city)	ON 2589		.00		1¾%	
Monroe County	MO 2605	.00		.00	8%	
Monroe County	MO 2612		.00		2%	
Montgomery County (outside Johnstown S. D.)	MO 2793	.00		.00	7%	
Montgomery County (outside the following)	MO 2783		.00		1¾%	
Johnstown S. D.	JO 2724	.00		.00	10%	
Johnstown S. D.	JO 2709		.00		2½%	

**PART 3****Section 1 — March 1, 2003, through May 31, 2003**Report sales 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 16)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 16)	Column F Tax rate	Column G Sales tax (see instructions on page 16) (C + E) × F or D × F
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA 2804	.00		.00	8½%	
Nassau County (outside the following)	NA 8243		.00		2⅙%	
Glen Cove S. D.	GL 2897	.00		.00	11½%	
Glen Cove S. D.	GL 8268		.00		2⅙%	
Long Beach S. D.	LO 2899	.00		.00	11½%	
Long Beach S. D.	LO 2823		.00		2⅙%	
Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI 2977	.00		.00	8%	
Niagara County (outside the following)	NI 2984		.00		2¾%	
Niagara Falls S. D.	NI 2986	.00		.00	11%	
Niagara Falls S. D.	NI 2987		.00		3½%	
Lockport (city)	LO 2993	.00		.00	8%	
Lockport (city)	LO 2994		.00		2¾%	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON 3003	.00		.00	8%	
Oneida County (outside the following)	ON 3008		.00		2%	
Utica S. D.	UT 3049	.00		.00	11%	
Utica S. D.	UT 3066		.00		2¾%	
Rome (city)	RO 3029	.00		.00	8%	
Rome (city)	RO 3025		.00		2%	
Sherrill (city)	SH 3045	.00		.00	8%	
Sherrill (city)	SH 3076		.00		2%	
Onondaga County	ON 3102	.00		.00	7%	
Onondaga County	ON 3109		.00		1¾%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON 3272	.00		.00	7%	
Ontario County (outside the following)	ON 3295		.00		1¾%	
Canandaigua (city)	CA 3232	.00		.00	7%	
Canandaigua (city)	CA 3215		.00		1¾%	
Geneva (city)	GE 3242	.00		.00	7%	
Geneva (city)	GE 3227		.00		1¾%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR 3306	.00		.00	7¼%	
Orange County (outside the following)	OR 3388		.00		1 <sup>13</sup> / <sub>16</sub> %	
Middletown S. D.	MI 3325	.00		.00	10¼%	
Middletown S. D.	MI 3347		.00		2 <sup>9</sup> / <sub>16</sub> %	
Newburgh (city)	NE 3316	.00		.00	7¼%	
Newburgh (city)	NE 3348		.00		1 <sup>13</sup> / <sub>16</sub> %	
Port Jervis (city)	PO 3339	.00		.00	7¼%	
Port Jervis (city)	PO 3364		.00		1 <sup>13</sup> / <sub>16</sub> %	
Orleans County	OR 3473	.00		.00	8%	
Orleans County	OR 3408		.00		2%	
Oswego County (outside the cities of Fulton and Oswego)	OS 3598	.00		.00	7%	
Oswego County (outside the following)	OS 3596		.00		1¾%	
Fulton (city)	FU 3532	.00		.00	7%	
Fulton (city)	FU 3519		.00		1¾%	
Oswego (city)	OS 3542	.00		.00	7%	
Oswego (city)	OS 3543		.00		1¾%	

**PART 3****Section 1 — March 1, 2003, through May 31, 2003**Report sales 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 16)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 16)	Column F Tax rate	Column G Sales tax (see instructions on page 16) (C + E) × F or D × F
Otsego County	OT 3603	.00		.00	7%	
Otsego County	OT 3615		.00		1 <sup>3</sup> / <sub>4</sub> %	
Putnam County	PU 3714	.00		.00	7 <sup>1</sup> / <sub>4</sub> %	
Putnam County	PU 3722		.00		1 <sup>13</sup> / <sub>16</sub> %	
Rensselaer County	RE 3875	.00		.00	8%	
Rensselaer County	RE 3892		.00		2%	
Rockland County	RO 3915	.00		.00	7 <sup>7</sup> / <sub>8</sub> %	
Rockland County	RO 3919		.00		2 <sup>7</sup> / <sub>16</sub> %	
St. Lawrence County (outside Ogdensburg S. D.)	ST 4087	.00		.00	7%	
St. Lawrence County (outside the following)	ST 4066		.00		1 <sup>3</sup> / <sub>4</sub> %	
Ogdensburg S. D.	OG 4079	.00		.00	10%	
Ogdensburg S. D.	OG 4046		.00		2 <sup>1</sup> / <sub>2</sub> %	
Saratoga County (outside the city of Saratoga Springs)	SA 4133	.00		.00	7%	
Saratoga County (outside the following)	SA 4139		.00		1 <sup>3</sup> / <sub>4</sub> %	
Saratoga Springs (city)	SA 4124	.00		.00	7%	
Saratoga Springs (city)	SA 4128		.00		1 <sup>3</sup> / <sub>4</sub> %	
Schenectady County (outside Schenectady S. D.)	SC 4233	.00		.00	7 <sup>1</sup> / <sub>2</sub> %	
Schenectady County (outside the following)	SC 4247		.00		1 <sup>7</sup> / <sub>8</sub> %	
Schenectady S. D.	SC 4207	.00		.00	10 <sup>1</sup> / <sub>2</sub> %	
Schenectady S. D.	SC 4248		.00		2 <sup>5</sup> / <sub>8</sub> %	
Schoharie County	SC 4303	.00		.00	7%	
Schoharie County	SC 4308		.00		1 <sup>3</sup> / <sub>4</sub> %	
Schuyler County	SC 4403	.00		.00	8%	
Schuyler County	SC 4406		.00		2%	
Seneca County	SE 4518	.00		.00	8%	
Seneca County	SE 4519		.00		2 <sup>3</sup> / <sub>4</sub> %	
Steuben County (outside Hornell S. D. and the city of Corning)	ST 4688	.00		.00	8%	
Steuben County (outside the following)	ST 4678		.00		2%	
Hornell S. D. (outside city)	HO 4643	.00		.00	10 <sup>1</sup> / <sub>2</sub> %	
Hornell S. D. (outside city)	HO 4664		.00		2 <sup>5</sup> / <sub>8</sub> %	
Hornell S. D. (inside city)	HO 4642	.00		.00	10 <sup>1</sup> / <sub>2</sub> %	
Hornell S. D. (inside city)	HO 4665		.00		2 <sup>5</sup> / <sub>8</sub> %	
Corning (city)	CO 4616	.00		.00	8%	
Corning (city)	CO 4608		.00		2%	
Suffolk County	SU 4766	.00		.00	8 <sup>1</sup> / <sub>2</sub> %	
Suffolk County	SU 4729		.00		2 <sup>5</sup> / <sub>16</sub> %	
Sullivan County	SU 4812	.00		.00	7%	
Sullivan County	SU 4815		.00		1 <sup>3</sup> / <sub>4</sub> %	
Tioga County	TI 4903	.00		.00	7 <sup>1</sup> / <sub>2</sub> %	
Tioga County	TI 4914		.00		1 <sup>7</sup> / <sub>8</sub> %	
Tompkins County (outside the city of Ithaca)	TO 5096	.00		.00	8%	
Tompkins County (outside the following)	TO 5086		.00		2%	
Ithaca (city)	IT 5013	.00		.00	8%	
Ithaca (city)	IT 5084		.00		2%	

**PART 3**

**Section 1 — March 1, 2003, through May 31, 2003**

Report sales 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 16)	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 16)	Column F <b>Tax rate</b>	Column G <b>Sales tax</b> (see instructions on page 16) (C + E) × F or D × F
Ulster County	UL 5130	.00		.00	8%	
Ulster County	UL 5133		.00		2 <sup>3</sup> / <sub>16</sub> %	
Warren County (outside the city of Glens Falls)	WA 5292	.00		.00	7%	
Warren County (outside the following)	WA 5296		.00		1 <sup>3</sup> / <sub>4</sub> %	
Glens Falls (city)	GL 5212	.00		.00	7%	
Glens Falls (city)	GL 5209		.00		1 <sup>3</sup> / <sub>4</sub> %	
Washington County	WA 5302	.00		.00	7%	
Washington County	WA 5306		.00		1 <sup>3</sup> / <sub>4</sub> %	
Wayne County	WA 5402	.00		.00	7%	
Wayne County	WA 5406		.00		1 <sup>3</sup> / <sub>4</sub> %	
Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers)	WE 5503	.00		.00	6 <sup>3</sup> / <sub>4</sub> %	
Westchester County (outside the following)	WE 5529		.00		1 <sup>11</sup> / <sub>16</sub> %	
New Rochelle S. D.	NE 6693	.00		.00	11 <sup>1</sup> / <sub>4</sub> %	
New Rochelle S. D.	NE 6883		.00		2 <sup>13</sup> / <sub>16</sub> %	
White Plains S. D.	WH 6545	.00		.00	10 <sup>3</sup> / <sub>4</sub> %	
White Plains S. D.	WH 5569		.00		2 <sup>11</sup> / <sub>16</sub> %	
Mount Vernon (city)	MO 5513	.00		.00	8 <sup>1</sup> / <sub>4</sub> %	
Mount Vernon (city)	MO 5574		.00		2 <sup>1</sup> / <sub>16</sub> %	
Yonkers (city)	YO 6578	.00		.00	8 <sup>1</sup> / <sub>4</sub> %	
Yonkers (city)	YO 6526		.00		2 <sup>1</sup> / <sub>16</sub> %	
Wyoming County	WY 5605	.00		.00	8%	
Wyoming County	WY 5608		.00		2%	
Yates County	YA 5702	.00		.00	7%	
Yates County	YA 5709		.00		1 <sup>3</sup> / <sub>4</sub> %	
New York City	NE 8009	.00		.00	8 <sup>1</sup> / <sub>4</sub> %	
New York City	NE 8015		.00		2 <sup>1</sup> / <sub>16</sub> %	
<b>Column totals (Part 3):</b>		.00	.00	.00		

Include this ▲  
column total on  
Form ST-101,  
page 2, Column C,  
in box 3, and on  
page 7, Section 1,  
Part 1, in box 3.

Include this ▲  
column total on  
Form ST-101,  
page 2, Column C,  
in box 3, and on  
page 7, Section 1,  
Part 2, in box 9.

Include this ▲  
column total on  
Form ST-101,  
page 2, Column D,  
in box 4.

Include this ▲  
column total on  
Form ST-101,  
page 2, Column F,  
in box 5.

**PART 3****SECTION 2 — June 1, 2003, through August 31, 2003**

Report sales 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 16)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 16)	Column F Tax rate	Column G Sales tax (see instructions on page 16) (C + E) × F or D × F
Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.)	AL 0171	.00		.00	8¼%	
Albany County (outside the following)	AL 0113		.00		2¼%	
Albany S. D.	AL 0185	.00		.00	11¼%	
Albany S. D.	AL 0186		.00		3%	
Cohoes S. D.	CO 0127	.00		.00	11¼%	
Cohoes S. D.	CO 0128		.00		3%	
Watervliet S. D.	WA 0158	.00		.00	11¼%	
Watervliet S. D.	WA 0153		.00		3%	
Allegany County	AL 0211	.00		.00	8¼%	
Allegany County	AL 0219		.00		2¼%	
Broome County	BR 0311	.00		.00	8¼%	
Broome County	BR 0319		.00		2¼%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA 0491	.00		.00	8¼%	
Cattaraugus County (outside the following)	CA 0484		.00		2¼%	
Olean (city)	OL 0411	.00		.00	8¼%	
Olean (city)	OL 0404		.00		2¼%	
Salamanca (city)	SA 0421	.00		.00	8¼%	
Salamanca (city)	SA 0436		.00		2¼%	
Cayuga County (outside the city of Auburn)	CA 0501	.00		.00	8¼%	
Cayuga County (outside the following)	CA 0518		.00		2¼%	
Auburn (city)	AU 0551	.00		.00	8¼%	
Auburn (city)	AU 0550		.00		2¼%	
Chautauqua County	CH 0601	.00		.00	7¼%	
Chautauqua County	CH 0613		.00		2%	
Chemung County	CH 0701	.00		.00	8¼%	
Chemung County	CH 0799		.00		3%	
Chenango County (outside the city of Norwich)	CH 0821	.00		.00	8¼%	
Chenango County (outside the following)	CH 0824		.00		3%	
Norwich (city)	NO 0841	.00		.00	8¼%	
Norwich (city)	NO 0840		.00		3%	
Clinton County	CL 0991	.00		.00	7¼%	
Clinton County	CL 0909		.00		2%	
Columbia County (outside Hudson S. D.)	CO 1001	.00		.00	8¼%	
Columbia County (outside the following)	CO 1023		.00		2¼%	
Hudson S. D.	HU 1030	.00		.00	11¼%	
Hudson S. D.	HU 1033		.00		3%	
Cortland County	CO 1121	.00		.00	8¼%	
Cortland County	CO 1130		.00		2¼%	
Delaware County	DE 1201	.00		.00	7¼%	
Delaware County	DE 1208		.00		2¾%	
Dutchess County	DU 1301	.00		.00	8¼%	
Dutchess County	DU 1300		.00		2 <sup>13</sup> / <sub>16</sub> %	
Erie County (outside Lackawanna S. D.)	ER 1401	.00		.00	8¼%	
Erie County (outside the following)	ER 1410		.00		2¼%	
Lackawanna S. D.	LA 1438	.00		.00	11¼%	
Lackawanna S. D.	LA 1439		.00		3%	
Essex County	ES 1501	.00		.00	7¼%	
Essex County	ES 1510		.00		2%	

**PART 3****Section 2 — June 1, 2003, through August 31, 2003**Report sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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Franklin County	FR 1601	.00		.00	7¼%	
Franklin County	FR 1616		.00		2%	
Fulton County (outside Gloversville S. D. and Johnstown S. D.)	FU 1701	.00		.00	7¼%	
Fulton County (outside the following)	FU 1754		.00		2%	
Gloversville S. D. (outside city)	GL 1764	.00		.00	10¼%	
Gloversville S. D. (outside city)	GL 1766		.00		2¾%	
Gloversville S. D. (inside city)	GL 1760	.00		.00	10¼%	
Gloversville S. D. (inside city)	GL 1767		.00		2¾%	
Johnstown S. D. (outside city/in Fulton County)	JO 1774	.00		.00	10¼%	
Johnstown S. D. (outside city/in Fulton County)	JO 1776		.00		2¾%	
Johnstown S. D. (inside city/in Fulton County)	JO 1770	.00		.00	10¼%	
Johnstown S. D. (inside city/in Fulton County)	JO 1777		.00		2¾%	
Genesee County (outside Batavia S. D.)	GE 1801	.00		.00	8¼%	
Genesee County (outside the following)	GE 1890		.00		2¼%	
Batavia S. D.	BA 1852	.00		.00	11¼%	
Batavia S. D.	BA 1818		.00		3%	
Greene County	GR 1901	.00		.00	8¼%	
Greene County	GR 1909		.00		2¼%	
Hamilton County	HA 2001	.00		.00	7¼%	
Hamilton County	HA 2010		.00		2%	
Herkimer County	HE 2101	.00		.00	8¼%	
Herkimer County	HE 2102		.00		2¼%	
Jefferson County (outside Watertown S. D.)	JE 2201	.00		.00	7¼%	
Jefferson County (outside the following)	JE 2218		.00		2%	
Watertown S. D.	WA 2278	.00		.00	10¼%	
Watertown S. D.	WA 2279		.00		2¾%	
Lewis County	LE 2301	.00		.00	7¼%	
Lewis County	LE 2310		.00		2%	
Livingston County	LI 2401	.00		.00	8¼%	
Livingston County	LI 2410		.00		3%	
Madison County (outside the city of Oneida)	MA 2581	.00		.00	7¼%	
Madison County (outside the following)	MA 2580		.00		2%	
Oneida (city)	ON 2521	.00		.00	7¼%	
Oneida (city)	ON 2520		.00		2%	
Monroe County	MO 2601	.00		.00	8¼%	
Monroe County	MO 2613		.00		2¼%	
Montgomery County (outside Johnstown S. D.)	MO 2791	.00		.00	8¼%	
Montgomery County (outside the following)	MO 2790		.00		3%	
Johnstown S. D.	JO 2729	.00		.00	11¼%	
Johnstown S. D.	JO 2728		.00		3¾%	
Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA 2801	.00		.00	8¼%	
Nassau County (outside the following)	NA 8250		.00		2¾%	
Glen Cove S. D.	GL 8273	.00		.00	11¼%	
Glen Cove S. D.	GL 8274		.00		3⅞%	
Long Beach S. D.	LO 8284	.00		.00	11¼%	
Long Beach S. D.	LO 8283		.00		3⅞%	

**PART 3****Section 2 — June 1, 2003, through August 31, 2003**Report sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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Niagara County (outside Niagara Falls S. D. and the city of Lockport)	NI 2946	.00		.00	8¼%	
Niagara County (outside the following)	NI 2944		.00		3%	
Niagara Falls S. D.	NI 2989	.00		.00	11¼%	
Niagara Falls S. D.	NI 9200		.00		3¾%	
Lockport (city)	LO 9220	.00		.00	8¼%	
Lockport (city)	LO 9222		.00		3%	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON 3001	.00		.00	8¼%	
Oneida County (outside the following)	ON 3009		.00		2¼%	
Utica S. D.	UT 3068	.00		.00	11¼%	
Utica S. D.	UT 3067		.00		3%	
Rome (city)	RO 3021	.00		.00	8¼%	
Rome (city)	RO 3020		.00		2¼%	
Sherrill (city)	SH 3041	.00		.00	8¼%	
Sherrill (city)	SH 3077		.00		2¼%	
Onondaga County	ON 3101	.00		.00	7¼%	
Onondaga County	ON 3110		.00		2%	
Ontario County (outside the cities of Canandaigua and Geneva)	ON 3271	.00		.00	7¼%	
Ontario County (outside the following)	ON 3270		.00		2%	
Canandaigua (city)	CA 3231	.00		.00	7¼%	
Canandaigua (city)	CA 3230		.00		2%	
Geneva (city)	GE 3241	.00		.00	7¼%	
Geneva (city)	GE 3240		.00		2%	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR 3390	.00		.00	7½%	
Orange County (outside the following)	OR 3381		.00		2⅙%	
Middletown S. D.	MI 3393	.00		.00	10½%	
Middletown S. D.	MI 3394		.00		2⅓⅙%	
Newburgh (city)	NE 3395	.00		.00	7½%	
Newburgh (city)	NE 3396		.00		2⅙%	
Port Jervis (city)	PO 3398	.00		.00	7½%	
Port Jervis (city)	PO 3391		.00		2⅙%	
Orleans County	OR 3471	.00		.00	8¼%	
Orleans County	OR 3470		.00		2¼%	
Oswego County (outside the cities of Fulton and Oswego)	OS 3591	.00		.00	7¼%	
Oswego County (outside the following)	OS 3590		.00		2%	
Fulton (city)	FU 3531	.00		.00	8¼%	
Fulton (city)	FU 3500		.00		3%	
Oswego (city)	OS 3541	.00		.00	7¼%	
Oswego (city)	OS 3540		.00		2%	
Otsego County	OT 3601	.00		.00	7¼%	
Otsego County	OT 3600		.00		2%	

**PART 3****Section 2 — June 1, 2003, through August 31, 2003**Report sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

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Putnam County	PU 3701	.00		.00	7½%	
Putnam County	PU 3703		.00		2⅙%	
Rensselaer County	RE 3871	.00		.00	8¼%	
Rensselaer County	RE 3870		.00		2¼%	
Rockland County	RO 3901	.00		.00	8⅛%	
Rockland County	RO 3900		.00		2 <sup>11</sup> / <sub>16</sub> %	
St. Lawrence County (outside Ogdensburg S. D.)	ST 4081	.00		.00	7¼%	
St. Lawrence County (outside the following)	ST 4060		.00		2%	
Ogdensburg S. D.	OG 4048	.00		.00	10¼%	
Ogdensburg S. D.	OG 4047		.00		2¾%	
Saratoga County (outside the city of Saratoga Springs)	SA 4101	.00		.00	7¼%	
Saratoga County (outside the following)	SA 4100		.00		2%	
Saratoga Springs (city)	SA 4121	.00		.00	7¼%	
Saratoga Springs (city)	SA 4129		.00		2%	
Schenectady County (outside Schenectady S. D.)	SC 4231	.00		.00	8¼%	
Schenectady County (outside the following)	SC 4257		.00		2 <sup>5</sup> / <sub>8</sub> %	
Schenectady S. D.	SC 4219	.00		.00	11¼%	
Schenectady S. D.	SC 4259		.00		3 <sup>3</sup> / <sub>8</sub> %	
Schoharie County	SC 4301	.00		.00	7¼%	
Schoharie County	SC 4309		.00		2%	
Schuyler County	SC 4401	.00		.00	8¼%	
Schuyler County	SC 4410		.00		2¼%	
Seneca County	SE 4501	.00		.00	8¼%	
Seneca County	SE 4500		.00		3%	
Steuben County (outside Hornell S. D. and the city of Corning)	ST 4681	.00		.00	8¼%	
Steuben County (outside the following)	ST 4680		.00		2¼%	
Hornell S. D. (outside city)	HO 4666	.00		.00	10 <sup>3</sup> / <sub>4</sub> %	
Hornell S. D. (outside city)	HO 4669		.00		2 <sup>7</sup> / <sub>8</sub> %	
Hornell S. D. (inside city)	HO 4640	.00		.00	10 <sup>3</sup> / <sub>4</sub> %	
Hornell S. D. (inside city)	HO 4670		.00		2 <sup>7</sup> / <sub>8</sub> %	
Corning (city)	CO 4601	.00		.00	8¼%	
Corning (city)	CO 4602		.00		2¼%	
Suffolk County	SU 4701	.00		.00	8¼%	
Suffolk County	SU 4730		.00		2 <sup>9</sup> / <sub>16</sub> %	
Sullivan County	SU 4801	.00		.00	7¾%	
Sullivan County	SU 4800		.00		2½%	
Tioga County	TI 4901	.00		.00	7¾%	
Tioga County	TI 4915		.00		2⅞%	
Tompkins County (outside the city of Ithaca)	TO 5091	.00		.00	8¼%	
Tompkins County (outside the following)	TO 5090		.00		2¼%	
Ithaca (city)	IT 5011	.00		.00	8¼%	
Ithaca (city)	IT 5020		.00		2¼%	
Ulster County	UL 5101	.00		.00	8¼%	
Ulster County	UL 5136		.00		2 <sup>7</sup> / <sub>16</sub> %	
Warren County (outside the city of Glens Falls)	WA 5291	.00		.00	7¼%	
Warren County (outside the following)	WA 5289		.00		2%	
Glens Falls (city)	GL 5201	.00		.00	7¼%	
Glens Falls (city)	GL 5200		.00		2%	
Washington County	WA 5301	.00		.00	7¼%	
Washington County	WA 5300		.00		2%	

**PART 3**

**Section 2 — June 1, 2003, through August 31, 2003**

Report sales 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 16)	Column D Transportation and delivery charges for nonresidential gas and electricity	Column E Purchases subject to tax (see instructions on page 16)	Column F Tax rate	Column G Sales tax (see instructions on page 16) (C + E) × F or D × F
Wayne County	WA 5401	.00		.00	7¼%	
Wayne County	WA 5400		.00		2%	
Westchester County (outside New Rochelle S. D. and White Plains S. D., and the cities of Mount Vernon and Yonkers)	WE 5501	.00		.00	7%	
Westchester County (outside the following)	WE 5539		.00		1 <sup>15</sup> / <sub>16</sub> %	
New Rochelle S. D.	NE 6698	.00		.00	11½%	
New Rochelle S. D.	NE 6692		.00		3 <sup>1</sup> / <sub>16</sub> %	
White Plains S. D.	WH 5537	.00		.00	11%	
White Plains S. D.	WH 5536		.00		2 <sup>15</sup> / <sub>16</sub> %	
Mount Vernon (city)	MO 5511	.00		.00	8½%	
Mount Vernon (city)	MO 5530		.00		2 <sup>5</sup> / <sub>16</sub> %	
Yonkers (city)	YO 6501	.00		.00	8½%	
Yonkers (city)	YO 6504		.00		2 <sup>5</sup> / <sub>16</sub> %	
Wyoming County	WY 5601	.00		.00	8¼%	
Wyoming County	WY 5609		.00		2¼%	
Yates County	YA 5701	.00		.00	7¼%	
Yates County	YA 5700		.00		2%	
New York City (6/1/03 - 6/3/03)	NE 8001	.00		.00	8½%	
New York City (6/4/03 - 8/31/03)	NE 8011	.00		.00	8 <sup>5</sup> / <sub>16</sub> %	
New York City (6/1/03 - 6/3/03)	NE 8018		.00		2 <sup>5</sup> / <sub>16</sub> %	
New York City (6/4/03 - 8/31/03)	NE 8019		.00		2 <sup>7</sup> / <sub>16</sub> %	
<b>Column totals (Part 3):</b>		.00	.00	.00		

▲  
Include this column total on Form ST-101, page 2, Column C, in box 3, and on page 7, Section 2, Part 1, in box 15.

▲  
Include this column total on Form ST-101, page 2, Column C, in box 3, and on page 7, Section 2, Part 2, in box 22.

▲  
Include this column total on Form ST-101, page 2, Column D, in box 4.

▲  
Include this column total on Form ST-101, page 2, Column F, in box 5.

**PART 3**

**SECTION 3 — September 1, 2003, through February 29, 2004**

Report sales 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	Column D Purchases subject to tax	Column E Tax rate	Column F Sales tax (C + D) × E
Albany S. D.	AL 0185	.00	.00	11¼%	
Cohoes S. D.	CO 0127	.00	.00	11¼%	
Watervliet S. D.	WA 0158	.00	.00	11¼%	
Hudson S. D.	HU 1030	.00	.00	11¼%	
Lackawanna S. D.	LA 1438	.00	.00	11¼%	
Gloversville S. D. (outside city)	GL 1764	.00	.00	10¼%	
Gloversville S. D. (inside city)	GL 1760	.00	.00	10¼%	
Johnstown S. D. (outside city/in Fulton County)	JO 1774	.00	.00	10¼%	
Johnstown S. D. (inside city/in Fulton County)	JO 1770	.00	.00	10¼%	
Batavia S. D.	BA 1852	.00	.00	11¼%	
Watertown S. D.	WA 2278	.00	.00	10¼%	
Johnstown S. D. (in Montgomery County)	JO 2729	.00	.00	11¼%	
Glen Cove S. D.	GL 8273	.00	.00	11¾%	
Long Beach S. D.	LO 8284	.00	.00	11¾%	
Niagara County (outside the following)	NI 2946	.00	.00	8¼%	
Niagara Falls S. D.	NI 2989	.00	.00	11¼%	
Lockport (city)	LO 9220	.00	.00	8¼%	
Utica S. D.	UT 3068	.00	.00	11¼%	
Orange County (outside the following)	OR 3390	.00	.00	7½%	
Middletown S. D.	MI 3393	.00	.00	10½%	
Newburgh (city)	NE 3395	.00	.00	7½%	
Port Jervis (city)	PO 3398	.00	.00	7½%	
Troy S. D.	TR 3836	.00	.00	10¼%	
Ogdensburg S. D.	OG 4048	.00	.00	10¼%	
Schenectady S. D.	SC 4219	.00	.00	11¼%	
Hornell S. D. (outside city)	HO 4666	.00	.00	10¾%	
Hornell S. D. (inside city)	HO 4640	.00	.00	10¾%	
New Rochelle S. D.	NE 6698	.00	.00	11½%	
White Plains S. D.	WH 5537	.00	.00	11%	
<b>Column totals (Part 3):</b>		.00	.00		

▲  
Include this column total on Form ST-101, page 2, Column C, in box 3, and on page 7, Section 2, Part 1, in box 16.

▲  
Include this column total on Form ST-101, page 2, Column D, in box 4.

▲  
Include this column total on Form ST-101, page 2, Column F, in box 5.

# Annual Schedule B Instructions

## Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report transactions for the period March 1, 2003, through February 29, 2004

### Who must file

Complete and file Form ST-101.3, *Annual Schedule B*, if you:

- Provide nonresidential utility services in the city school districts (including the counties and cities in which they are located) listed in Part 3 of Form ST-101.3.
- Provide residential energy sources and services subject to tax.
- Are a vendor supplying the above services or are billing tenants on a sub-metering basis.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Report sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, *Annual Schedule B-ATT*.

If you must file Form ST-101.3, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

### Specific instructions

**Identification number and name** — Print the sales tax identification number and legal name as shown on Form ST-101 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.

**Note: Retailers of heating oil only** who purchase enhanced diesel products that they later sell for residential heating may not take a credit for any prepaid tax passed through to them on these sales. They may recover this portion of the prepaid tax by filing Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

### PART 1

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **residential** use, to customers in the school districts and localities that impose the tax, listed in Part 1. Enter in Column D your taxable transportation and delivery for residential gas and electricity, unless provided by the same entity. (If provided by the same entity, add to Column C.) Do not report these same sales in Parts 2 or 3 of this form. Multiply Column C or D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F, and enter the totals in the column total boxes of Part 1.

### PART 2

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 2. Do not report these same sales in Parts 1 or 3 of this form. Multiply the Column C amount by the tax rate in Column D; enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 2.

### PART 3

Effective September 1, 2003, the tax rates on receipts from the services of transportation, transmission, or distribution of gas or electricity purchased from someone other than the vendor of the gas or electricity are eliminated.

Complete Section 1 for the period March 1, 2003, through May 31, 2003.

Complete Section 2 for the period June 1, 2003, through August 31, 2003.

Complete Section 3 for the period September 1, 2003, through February 29, 2004.

Enter in Column C your taxable sales of gas (including propane in containers of 100 pounds or more), electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Report in Column D the taxable transportation and delivery charge for nonresidential gas and electricity, unless provided by the same entity. (If provided by the same entity, add to Column C.)

Report in Column E your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

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. Enter the totals in the column total boxes of Part 3. Include these amounts on Form ST-101 as indicated.

**Note:** Include all other sales of gas, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-101.3 in the amount(s) reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-101.3, or on the appropriate jurisdiction line on Form ST-101.

### Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** tax is due. Sales from Part 1 and Part 2 are not eligible for the credit since they are subject only to local tax. Transfer the qualifying totals from Part 3 to Form ST-101, page 7, as indicated on the form to compute your vendor collection credit.

### Filing this schedule

File a completed Form ST-101.3 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Business Tax Information Center:** 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

### Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.