



**Consumer's Utility and Fuel Taxes  
for Nonresidential Gas, Electricity,  
Refrigeration, and Steam Sold to a  
Qualified Empire Zone Enterprise  
(QEZE)**

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

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



Include with  
Annual Schedule B  
(Form ST-101.3)

**A04**

<b>Sales tax identification number</b>	<b>Legal name</b> (Print ID# and name as shown on Form ST-101 or Certificate of Authority)
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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 tax on these transportation and distribution services.

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 (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
Albany County (outside Albany S. D., Cohoes S. D., and Watervliet S. D.)	AL K0179	.00		.00	4%	
Albany County (outside the following) (3/1/03 - 8/31/03)	AL K0117		.00		1%	
Albany S. D.	AL K0165	.00		.00	7%	
Albany S. D. (3/1/03 - 8/31/03)	AL K0183		.00		1 <sup>3</sup> / <sub>4</sub> %	
Cohoes S. D.	CO K0124	.00		.00	7%	
Cohoes S. D. (3/1/03 - 8/31/03)	CO K0142		.00		1 <sup>3</sup> / <sub>4</sub> %	
Watervliet S. D.	WA K0139	.00		.00	7%	
Watervliet S. D. (3/1/03 - 8/31/03)	WA K0152		.00		1 <sup>3</sup> / <sub>4</sub> %	
Broome County	BR K0313	.00		.00	4%	
Broome County (3/1/03 - 8/31/03)	BR K0316		.00		1%	
Cattaraugus County (outside the cities of Olean and Salamanca)	CA K0499	.00		.00	4%	
Cattaraugus County (outside the following) (3/1/03 - 8/31/03)	CA K0486		.00		1%	
Olean (city)	OL K0419	.00		.00	4%	
Olean (city) (3/1/03 - 8/31/03)	OL K0406		.00		1%	
Salamanca (city)	SA K0429	.00		.00	4%	
Salamanca (city) (3/1/03 - 8/31/03)	SA K0434		.00		1%	
Chautauqua County	CH K0602	.00		.00	3%	
Chautauqua County (3/1/03 - 8/31/03)	CH K0612		.00		3 <sup>1</sup> / <sub>4</sub> %	
Chemung County	CH K0708	.00		.00	4%	
Chemung County (3/1/03 - 8/31/03)	CH K0715		.00		1 <sup>3</sup> / <sub>4</sub> %	
Chenango County (outside the city of Norwich)	CH K0820	.00		.00	4%	
Chenango County (outside the following) (3/1/03 - 8/31/03)	CH K0822		.00		1 <sup>3</sup> / <sub>4</sub> %	
Norwich (city)	NO K0849	.00		.00	4%	
Norwich (city) (3/1/03 - 8/31/03)	NO K0838		.00		1 <sup>3</sup> / <sub>4</sub> %	
Clinton County	CL K0993	.00		.00	3%	
Clinton County (3/1/03 - 8/31/03)	CL K0907		.00		3 <sup>1</sup> / <sub>4</sub> %	
Columbia County (outside Hudson S. D.)	CO K1003	.00		.00	4%	
Columbia County (outside the following) (3/1/03 - 8/31/03)	CO K1022		.00		1%	
Hudson S. D.	HU K1013	.00		.00	7%	
Hudson S. D. (3/1/03 - 8/31/03)	HU K1019		.00		1 <sup>3</sup> / <sub>4</sub> %	
Cortland County	CO K1122	.00		.00	4%	
Cortland County (3/1/03 - 8/31/03)	CO K1132		.00		1%	
Delaware County (3/1/03 - 11/30/03)	DE K1205	.00		.00	3%	
Delaware County (12/1/03 - 2/29/04)	DE K1209	.00		.00	4%	
Delaware County (3/1/03 - 8/31/03)	DE K1207		.00		1 <sup>1</sup> / <sub>2</sub> %	

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
Dutchess County (3/1/03 - 5/31/03)	DU K1310	.00		.00	3%	
Dutchess County (6/1/03 - 2/29/04)	DU K1318	.00		.00	3 <sup>3</sup> / <sub>4</sub> %	
Dutchess County (3/1/03 - 5/31/03)	DU K1315		.00		3/4%	
Dutchess County (6/1/03 - 8/31/03)	DU K1319		.00		1 <sup>1</sup> / <sub>2</sub> %	
Lackawanna S. D.	LA K1429	.00		.00	3%	
Lackawanna S. D. (3/1/03 - 8/31/03)	LA K1436		.00		3/4%	
Essex County	ES K1502	.00		.00	3%	
Essex County (3/1/03 - 8/31/03)	ES K1512		.00		3/4%	
Franklin County	FR K1602	.00		.00	3%	
Franklin County (3/1/03 - 8/31/03)	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) (3/1/03 - 8/31/03)	FU K1752		.00		3/4%	
Gloversville S. D. (outside city)	GL K1716	.00		.00	6%	
Gloversville S. D. (outside city) (3/1/03 - 8/31/03)	GL K1745		.00		1 <sup>1</sup> / <sub>2</sub> %	
Gloversville S. D. (inside city)	GL K1703	.00		.00	6%	
Gloversville S. D. (inside city) (3/1/03 - 8/31/03)	GL K1746		.00		1 <sup>1</sup> / <sub>2</sub> %	
Johnstown S. D. (outside city/in Fulton County)	JO K1725	.00		.00	6%	
Johnstown S. D. (outside city/in Fulton County) (3/1/03 - 8/31/03)	JO K1748		.00		1 <sup>1</sup> / <sub>2</sub> %	
Johnstown S. D. (inside city/in Fulton County)	JO K1705	.00		.00	6%	
Johnstown S. D. (inside city/in Fulton County) (3/1/03 - 8/31/03)	JO K1749		.00		1 <sup>1</sup> / <sub>2</sub> %	
Genesee County (outside Batavia S. D.)	GE K1895	.00		.00	4%	
Genesee County (outside the following) (3/1/03 - 8/31/03)	GE K1809		.00		1%	
Batavia S. D.	BA K1855	.00		.00	7%	
Batavia S. D. (3/1/03 - 8/31/03)	BA K1817		.00		1 <sup>3</sup> / <sub>4</sub> %	
Greene County	GR K1903	.00		.00	4%	
Greene County (3/1/03 - 8/31/03)	GR K1907		.00		1%	
Hamilton County	HA K2002	.00		.00	3%	
Hamilton County (3/1/03 - 8/31/03)	HA K2009		.00		3/4%	
Jefferson County (outside Watertown S. D.)	JE K2202	.00		.00	3%	
Jefferson County (outside the following) (3/1/03 - 8/31/03)	JE K2217		.00		3/4%	
Watertown S. D.	WA K2212	.00		.00	6%	
Watertown S. D. (3/1/03 - 8/31/03)	WA K2276		.00		1 <sup>1</sup> / <sub>2</sub> %	
Lewis County	LE K2303	.00		.00	3%	
Lewis County (3/1/03 - 8/31/03)	LE K2312		.00		3/4%	
Livingston County (3/1/03 - 5/31/03)	LI K2402	.00		.00	3%	
Livingston County (6/1/03 - 2/29/04)	LI K2412	.00		.00	4%	
Livingston County (3/1/03 - 5/31/03)	LI K2409		.00		3/4%	
Livingston County (6/1/03 - 8/31/03)	LI K2410		.00		1 <sup>3</sup> / <sub>4</sub> %	
Madison County (outside the city of Oneida)	MA K2582	.00		.00	3%	
Madison County (outside the following) (3/1/03 - 8/31/03)	MA K2588		.00		3/4%	
Oneida (city)	ON K2526	.00		.00	3%	
Oneida (city) (3/1/03 - 8/31/03)	ON K2589		.00		3/4%	
Monroe County	MO K2605	.00		.00	4%	
Monroe County (3/1/03 - 8/31/03)	MO K2612		.00		1%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00		.00	3%	
Johnstown S. D. (in Montgomery County) (3/1/03 - 8/31/03)	JO K2709		.00		3/4%	

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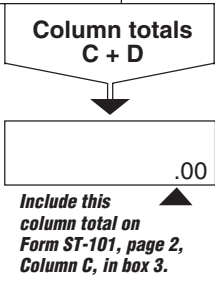
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Nassau County (outside Glen Cove S. D. and Long Beach S. D.)	NA K8248	.00		.00	4 <sup>1</sup> / <sub>4</sub> %	
Nassau County (outside the following) (3/1/03 - 8/31/03)	NA K8269		.00		1 <sup>1</sup> / <sub>16</sub> %	
Glen Cove S. D.	GL K8257	.00		.00	7 <sup>1</sup> / <sub>4</sub> %	
Glen Cove S. D. (3/1/03 - 8/31/03)	GL K8272		.00		1 <sup>13</sup> / <sub>16</sub> %	
Long Beach S. D.	LO K8237	.00		.00	7 <sup>1</sup> / <sub>4</sub> %	
Long Beach S. D. (3/1/03 - 8/31/03)	LO K2834		.00		1 <sup>13</sup> / <sub>16</sub> %	
Niagara Falls S. D.	NI K2986	.00		.00	7%	
Niagara Falls S. D. (3/1/03 - 8/31/03)	NI K2992		.00		2 <sup>1</sup> / <sub>2</sub> %	
Lockport (city)	LO K2993	.00		.00	4%	
Lockport (city) (3/1/03 - 8/31/03)	LO K2994		.00		1 <sup>3</sup> / <sub>4</sub> %	
Oneida County (outside Utica S. D. and the cities of Rome and Sherrill)	ON K3003	.00		.00	4%	
Oneida County (outside the following) (3/1/03 - 8/31/03)	ON K3008		.00		1%	
Utica S. D.	UT K3049	.00		.00	7%	
Utica S. D. (3/1/03 - 8/31/03)	UT K3066		.00		1 <sup>3</sup> / <sub>4</sub> %	
Rome (city)	RO K3029	.00		.00	4%	
Rome (city) (3/1/03 - 8/31/03)	RO K3025		.00		1%	
Sherrill (city)	SH K3045	.00		.00	4%	
Sherrill (city) (3/1/03 - 8/31/03)	SH K3076		.00		1%	
Onondaga County	ON K3102	.00		.00	3%	
Onondaga County (3/1/03 - 8/31/03)	ON K3109		.00		<sup>3</sup> / <sub>4</sub> %	
Ontario County (outside the cities of Canandaigua and Geneva)	ON K3272	.00		.00	3%	
Ontario County (outside the following) (3/1/03 - 8/31/03)	ON K3295		.00		<sup>3</sup> / <sub>4</sub> %	
Canandaigua (city)	CA K3232	.00		.00	3%	
Canandaigua (city) (3/1/03 - 8/31/03)	CA K3215		.00		<sup>3</sup> / <sub>4</sub> %	
Geneva (city)	GE K3242	.00		.00	3%	
Geneva (city) (3/1/03 - 8/31/03)	GE K3227		.00		<sup>3</sup> / <sub>4</sub> %	
Orange County (outside Middletown S. D. and the cities of Newburgh and Port Jervis)	OR K3351	.00		.00	3%	
Orange County (outside the following) (3/1/03 - 8/31/03)	OR K3388		.00		<sup>3</sup> / <sub>4</sub> %	
Middletown S. D.	MI K3334	.00		.00	6%	
Middletown S. D. (3/1/03 - 8/31/03)	MI K3347		.00		1 <sup>1</sup> / <sub>2</sub> %	
Newburgh (city)	NE K3337	.00		.00	3%	
Newburgh (city) (3/1/03 - 8/31/03)	NE K3348		.00		<sup>3</sup> / <sub>4</sub> %	
Port Jervis (city)	PO K3366	.00		.00	3%	
Port Jervis (city) (3/1/03 - 8/31/03)	PO K3364		.00		<sup>3</sup> / <sub>4</sub> %	
Orleans County	OR K3473	.00		.00	4%	
Orleans County (3/1/03 - 8/31/03)	OR K3408		.00		1%	
Oswego County (outside the cities of Fulton and Oswego)	OS K3598	.00		.00	3%	
Oswego County (outside the following) (3/1/03 - 8/31/03)	OS K3596		.00		<sup>3</sup> / <sub>4</sub> %	
Fulton (city) (3/1/03 - 5/31/03)	FU K3532	.00		.00	3%	
Fulton (city) (6/1/03 - 2/29/04)	FU K3533	.00		.00	4%	
Fulton (city) (3/1/03 - 5/31/03)	FU K3519		.00		<sup>3</sup> / <sub>4</sub> %	
Fulton (city) (6/1/03 - 8/31/03)	FU K3552		.00		1 <sup>3</sup> / <sub>4</sub> %	
Oswego (city)	OS K3542	.00		.00	3%	
Oswego (city) (3/1/03 - 8/31/03)	OS K3543		.00		<sup>3</sup> / <sub>4</sub> %	
Otsego County (3/1/03 - 11/30/03)	OT K3603	.00		.00	3%	
Otsego County (12/1/03 - 2/29/04)	OT K3618	.00		.00	4%	
Otsego County (3/1/03 - 8/31/03)	OT K3615		.00		<sup>3</sup> / <sub>4</sub> %	

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Putnam County	PU K3716	.00		.00	3%	
Putnam County (3/1/03 - 8/31/03)	PU K3722		.00		3/4%	
Rensselaer County (outside Troy S. D.)	RE K3875	.00		.00	4%	
Rensselaer County (outside the following) (3/1/03 - 8/31/03)	RE K3892		.00		1%	
Troy S. D. (9/1/03 - 2/29/04)	TR K3833	.00		.00	6%	
Rockland County	RO K3917	.00		.00	3 <sup>5</sup> / <sub>8</sub> %	
Rockland County (3/1/03 - 8/31/03)	RO K3922		.00		1 <sup>3</sup> / <sub>8</sub> %	
St. Lawrence County (outside Ogdensburg S. D.)	ST K4087	.00		.00	3%	
St. Lawrence County (outside the following) (3/1/03 - 8/31/03)	ST K4066		.00		3/4%	
Ogdensburg S. D.	OG K4079	.00		.00	6%	
Ogdensburg S. D. (3/1/03 - 8/31/03)	OG K4046		.00		1 <sup>1</sup> / <sub>2</sub> %	
Saratoga County (outside the city of Saratoga Springs)	SA K4133	.00		.00	3%	
Saratoga County (outside the following) (3/1/03 - 8/31/03)	SA K4139		.00		3/4%	
Saratoga Springs (city)	SA K4124	.00		.00	3%	
Saratoga Springs (city) (3/1/03 - 8/31/03)	SA K4128		.00		3/4%	
Schenectady County (outside Schenectady S. D.) (3/1/03 - 5/31/03)	SC K4233	.00		.00	3 <sup>1</sup> / <sub>2</sub> %	
Schenectady County (outside Schenectady S.D.) (6/1/03 - 2/29/04)	SC K4250	.00		.00	4%	
Schenectady County (outside the following) (3/1/03 - 5/31/03)	SC K4247		.00		7/8%	
Schenectady County (outside the following) (6/1/03 - 8/31/03)	SC K4257		.00		1 <sup>3</sup> / <sub>8</sub> %	
Schenectady S. D. (3/1/03 - 5/31/03)	SC K4207	.00		.00	6 <sup>1</sup> / <sub>2</sub> %	
Schenectady S. D. (6/1/03 - 2/29/04)	SC K4258	.00		.00	7%	
Schenectady S. D. (3/1/03 - 5/31/03)	SC K4248		.00		1 <sup>5</sup> / <sub>8</sub> %	
Schenectady S. D. (6/1/03 - 8/31/03)	SC K4259		.00		2 <sup>1</sup> / <sub>8</sub> %	
Schoharie County	SC K4303	.00		.00	3%	
Schoharie County (3/1/03 - 8/31/03)	SC K4308		.00		3/4%	
Schuyler County	SC K4403	.00		.00	4%	
Schuyler County (3/1/03 - 8/31/03)	SC K4406		.00		1%	
Seneca County	SE K4518	.00		.00	4%	
Seneca County (3/1/03 - 8/31/03)	SE K4519		.00		1 <sup>3</sup> / <sub>4</sub> %	
Steuben County (outside Hornell S. D. and the city of Corning)	ST K4688	.00		.00	4%	
Steuben County (outside the following) (3/1/03 - 8/31/03)	ST K4678		.00		1%	
Hornell S. D. (outside city)	HO K4643	.00		.00	6 <sup>1</sup> / <sub>2</sub> %	
Hornell S. D. (outside city) (3/1/03 - 8/31/03)	HO K4664		.00		1 <sup>5</sup> / <sub>8</sub> %	
Hornell S. D. (inside city)	HO K4642	.00		.00	6 <sup>1</sup> / <sub>2</sub> %	
Hornell S. D. (inside city) (3/1/03 - 8/31/03)	HO K4665		.00		1 <sup>5</sup> / <sub>8</sub> %	
Corning (city)	CO K4616	.00		.00	4%	
Corning (city) (3/1/03 - 8/31/03)	CO K4608		.00		1%	
Suffolk County	SU K4768	.00		.00	4 <sup>1</sup> / <sub>4</sub> %	
Suffolk County (3/1/03 - 8/31/03)	SU K4732		.00		1 <sup>1</sup> / <sub>4</sub> %	
Sullivan County (3/1/03 - 5/31/03)	SU K4812	.00		.00	3%	
Sullivan County (6/1/03 - 2/29/04)	SU K4818	.00		.00	3 <sup>1</sup> / <sub>2</sub> %	
Sullivan County (3/1/03 - 5/31/03)	SU K4815		.00		3/4%	
Sullivan County (6/1/03 - 8/31/03)	SU K4819		.00		1 <sup>1</sup> / <sub>4</sub> %	
Tioga County (3/1/03 - 11/30/03)	TI K4903	.00		.00	3 <sup>1</sup> / <sub>2</sub> %	
Tioga County (12/1/03 - 2/29/04)	TI K4918	.00		.00	4%	
Tioga County (3/1/03 - 8/31/03)	TI K4914		.00		7/8%	

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Tompkins County (outside the city of Ithaca)	TO K5096	.00		.00	4%	
Tompkins County (outside the following) (3/1/03 - 8/31/03)	TO K5086		.00		1%	
Ithaca (city)	IT K5013	.00		.00	4%	
Ithaca (city) (3/1/03 - 8/31/03)	IT K5084		.00		1%	
Ulster County	UL K5130	.00		.00	4%	
Ulster County (3/1/03 - 8/31/03)	UL K5133		.00		1 <sup>3</sup> / <sub>16</sub> %	
Warren County (outside the city of Glens Falls)	WA K5292	.00		.00	3%	
Warren County (outside the following) (3/1/03 - 8/31/03)	WA K5296		.00		3 <sup>1</sup> / <sub>4</sub> %	
Glens Falls (city)	GL K5212	.00		.00	3%	
Glens Falls (city) (3/1/03 - 8/31/03)	GL K5209		.00		3 <sup>1</sup> / <sub>4</sub> %	
Washington County	WA K5302	.00		.00	3%	
Washington County (3/1/03 - 8/31/03)	WA K5306		.00		3 <sup>1</sup> / <sub>4</sub> %	
Wayne County	WA K5402	.00		.00	3%	
Wayne County (3/1/03 - 8/31/03)	WA K5406		.00		3 <sup>1</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 K5589	.00		.00	2 <sup>1</sup> / <sub>2</sub> %	
Westchester County (outside the following) (3/1/03 - 8/31/03)	WE K5533		.00		5%	
New Rochelle S. D.	NE K6890	.00		.00	7%	
New Rochelle S. D. (3/1/03 - 8/31/03)	NE K6885		.00		1 <sup>3</sup> / <sub>4</sub> %	
White Plains S. D.	WH K6543	.00		.00	6 <sup>1</sup> / <sub>2</sub> %	
White Plains S. D. (3/1/03 - 8/31/03)	WH K5573		.00		1 <sup>5</sup> / <sub>8</sub> %	
Mount Vernon (city)	MO K5524	.00		.00	4%	
Mount Vernon (city) (3/1/03 - 8/31/03)	MO K5576		.00		1%	
Yonkers (city)	YO K6564	.00		.00	4%	
Yonkers (city) (3/1/03 - 8/31/03)	YO K6525		.00		1%	
Wyoming County	WY K5605	.00		.00	4%	
Wyoming County (3/1/03 - 8/31/03)	WY K5608		.00		1%	
Yates County (3/1/03 - 8/31/03)	YA K5702	.00		.00	3%	
Yates County (9/1/03 - 2/29/04)	YA K5712	.00		.00	4%	
Yates County (3/1/03 - 8/31/03)	YA K5709		.00		3 <sup>1</sup> / <sub>4</sub> %	
New York City (3/1/03 - 6/3/03)	NE K8006	.00		.00	4%	
New York City (6/4/03 - 2/29/04)	NE K8022	.00		.00	4 <sup>1</sup> / <sub>8</sub> %	
New York City (3/1/03 - 6/3/03)	NE K8017		.00		1%	
New York City (6/4/03 - 8/31/03)	NE K8023		.00		1 <sup>1</sup> / <sub>8</sub> %	
<b>Column totals:</b>		.00	.00	.00		



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

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

# Annual 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 March 1, 2003, through February 29, 2004

### Who must file

Complete and file Form ST-101.3-ATT, *Annual Schedule B-ATT*, and Form ST-101.3, *Annual Schedule B*, with Form ST-101, *New York State and Local Annual 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 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-101.3-ATT, you must also complete Form ST-101.3 and Form ST-101. Report in Step 3 of Form ST-101 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-101, 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-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.

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-101, page 2, Column C, in box 3. Include the Column E total on Form ST-101, page 2, Column D, in box 4. Include the Column G total on Form ST-101, page 2, Column F, in box 5.


### Vendor collection credit

You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-101.3-ATT are exempt from the state tax, the vendor collection credit does not apply to these sales.


### Filing this schedule

File a completed Form ST-101.3-ATT with 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

 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100  
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 (8:00 A.M. to 5:00 P.M. eastern time).

 **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 1 800 972-1233.

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

### Privacy notification

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