



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 Annual Schedule B



For tax period*: March 1, 2009, through February 28, 2010

Due date: Monday, March 22, 2010

Include with Annual Schedule B (Form ST-101.3)

A10

Sales tax identification number and Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)

*Use this form for the period March 1, 2009, through August 31, 2009, only. Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 2).

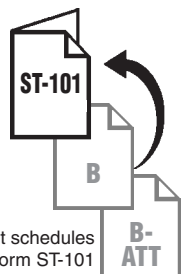
Report sales to a QEZE of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam.

Table with 6 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Taxable sales and services, Column D Purchases subject to tax, Column E Tax rate, Column F Sales tax. Includes rows for various school districts and a 'Column totals' row.

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 D, 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, 2009, through August 31, 2009.

Effective September 1, 2009, all sales to a Qualified Empire Zone Enterprise (QEZE) are fully taxable. Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, is no longer valid; vendors must charge full state and local sales tax to customers who have issued this form to them as a blanket certificate. See TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) — Effective September 1, 2009*, for more information.

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, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a QEZE who issued Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to you to make eligible purchases exempt from the 4% New York State sales and use tax and the $\frac{3}{8}\%$ tax imposed within the Metropolitan Commuter Transportation District (MCTD) during the eligible New York State sales and use tax QEZE exemption period of March 1, 2009, through August 31, 2009.
- Are a QEZE, purchased the above services without payment of tax during the period March 1, 2009, through August 31, 2009, 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.

Do not use this form to report sales of nonresidential gas, electricity, refrigeration, and steam services sold to a QEZE for the period **September 1, 2009, through February 28, 2010**; report these sales on the appropriate jurisdiction lines on Form ST-101.3 or Form ST-101, as applicable.

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.

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. Include the tax credit amount on the *Credit summary* line on page 3 of Form ST-101 (see 12c in Form ST-101-I, *Instructions for Form ST-101*). If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed.

If you are a QEZE subject to local tax, report in Column D 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 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. Include the Column C total on Form ST-101, page 2, Column C, in box 3. Include the Column D total on Form ST-101, page 2, Column D, in box 4. Include the Column F total on Form ST-101, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs during the period March 1, 2009, through August 31, 2009, of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam not listed on Form ST-101.3-ATT on the appropriate jurisdiction line on Form ST-101.9, *Annual Schedule Q*.

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? and Privacy notification

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