



FINANCE  
NEW YORK

NYC  
UXP

NEW YORK CITY DEPARTMENT OF FINANCE

RETURN OF EXCISE TAX BY UTILITIES

FOR USE BY UTILITIES OTHER THAN RAILROADS, BUS COMPANIES, AND OTHER COMMON CARRIERS

(Pursuant to Title 11, Chapter 11 of the Administrative Code)

Check type of return .....  Final return  Initial return  Amended return
Date business ended in NYC [ ] [ ] [ ]
Date business began in NYC [ ] [ ] [ ]
Check type of business entity .....  Corporation  Partnership  Individual

NAME AND ADDRESS Correct any errors in name, address and identification numbers

DATE:
EIN / SSN:
ACCOUNT TYPE: UXP
ACCOUNT ID:
PERIOD BEGINNING:
PERIOD ENDING:
DUE DATE:

SCHEDULE A Computation of Gross Income (See instructions on reverse side)

A. Payment Pay amount shown on line 29 - Make check payable to: NYC Department of Finance Payment Enclosed [ ] [ ]

Table with 3 columns: Description, Line Number, Amount. Includes rows for OPERATING INCOME (lines 1-8) and MISCELLANEOUS OPERATING REVENUE (lines 2-7).

Table with 3 columns: Description, Line Number, Amount. Includes rows for OTHER INCOME (lines 9-16) and TOTAL OPERATING INCOME (line 8).

Table with 3 columns: Description, Line Number, Amount. Includes rows for COMPUTATION OF AMOUNT DUE (lines 17-29) and TOTAL REMITTANCE DUE (line 29).

CERTIFICATION OF TAXPAYER I hereby certify that this return, including any accompanying schedules or statements has been examined by me, and is, to the best of my knowledge and belief, true, correct and complete.
Signature of owner, partner or officer of corporation Title Date
Preparer's signature Date Check if self-employed [ ]
Firm's name (or yours, if self-employed) Address Zip Code
Preparer's Social Security Number [ ] [ ] [ ] [ ] [ ] [ ]
Firm's Employer Identification Number [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

**SCHEDULE B**

Enter below all income received during the period covered by this return and NOT reported in Schedule A, page 1.

EXPLANATION	AMOUNT

**SCHEDULE C**

Details of miscellaneous income, lines 7 and 14 reported in Schedule A, page 1.

REFER TO LINE # ON PAGE 1	EXPLANATION	AMOUNT

**ADDITIONAL INFORMATION REQUIRED**

- A. State kind and nature of business \_\_\_\_\_
- B. Telephone number (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_
- C. If a corporation, in what state did you incorporate? \_\_\_\_\_
- D. Does this return cover business at more than one location?  Yes  No (IF YES, YOU MUST ATTACH A SCHEDULE LISTING ADDRESS AND GROSS INCOME APPLICABLE TO EACH LOCATION)
- E. The books of the taxpayer are in the care of: \_\_\_\_\_  
 Name ▲ Address ▲

**GENERAL INFORMATION**

Enter in Schedule A that part of gross income, without any deductions, derived from business conducted wholly within the territorial limits of NYC. Enter all other gross income in Schedule B, above.

**GROSS INCOME**

*Include:*

- all receipts from any sale made, including receipts from the sales of residuals and by-products (except sale of real property) or service rendered in the City, including cash, credits and property of any kind or nature (whether or not the sale is made or the service is rendered for profit) without any deduction for any cost, expense or discount paid;
- profit from the sale of real property;
- profit from the sale of securities;
- profit from the sale of non-inventoriable personal property;
- receipts from interest, dividends and royalties (other than interest and dividends received from corporations) without deduction for any expense; and
- gains or profits from any source whatsoever.

*Do not include:*

- gross income from sales for resale.

**UTILITY**

Every person subject to the supervision of the Department of Public Service of the State of New York.

**IMPOSITION/BASIS/RATE OF TAX**

The tax is imposed on every utility for the privilege of exercising a franchise or franchises, holding property or doing business in New York City.

A utility other than a railroad, bus company or other common carrier is taxable at 2.35% of gross income as defined above.

**INTEREST**

If the tax is not paid on or before the due date, interest must be paid on the amount of the underpayment from the due date to the date paid. For information as to the applicable rate of interest, call Taxpayer Assistance at (718) 935-6000. Interest amounting to less than \$1 need not be paid.

**PENALTIES**

- a) If you fail to file a return when due, add to the tax (less any payments made on or before the due date or any credits claimed on the return) 5% for each month or partial month the form is late, up to 25%, unless the failure is due to reasonable cause.
- b) If the return is filed more than 60 days late, the minimum late filing penalty will be equal to the lesser of a) \$100 or b) 100% of the total tax required to be shown on the return (less any payments or credits claimed).
- c) If you fail to pay the tax shown on the return by the prescribed filing date, add to the tax (less any payments made or any credits claimed on the return) 1/2% for each month or partial month the payment is late up to 25%, unless the failure is due to reasonable cause.
- d) The total of the additional charges in a) and c) may not exceed 5% for any one month except as provided for in b).
- e) Additional penalties may be imposed on any underpayment of the tax.

If you claim not to be liable for these additional charges, a statement in support of your claim should be attached to the return.

**FILING A RETURN AND PAYMENT OF TAX**

Returns are due on or before the 25th day of each month, covering gross income for the preceding calendar month. Payment must be made in U.S. dollars, drawn on a U.S. bank. Checks drawn on foreign banks will be rejected and returned. Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE.

**MAIL REMITTANCE AND RETURN TO:**

NYC DEPARTMENT OF FINANCE  
 ATP-UTILITY TAX  
 25 ELM PLACE, 3RD FLOOR  
 BROOKLYN, NY 11201