



# NEW YORK CITY DEPARTMENT OF FINANCE

# RETURN OF EXCISE TAX BY VENDORS OF UTILITY SERVICES

FOR USE BY PERSONS (OTHER THAN A LIMITED FARE OMNIBUS COMPANY) NOT SUBJECT TO THE SUPERVISION OF THE DEPARTMENT OF PUBLIC SERVICE WHO FURNISH OR SELL UTILITY SERVICES OR OPERATE OMNIBUSES
(Pursuant to Title 11, Chapter 11 of the Administrative Code)

				11, Chapter 11 of the Adm			E OMINIB	USES			_					
				eturn		Initial return	eturn	Date bus	siness be	egan in	NYC			<u> </u>		
			Check type of b	usiness entity	u	Corporation	•	☐ Partn	ership	•	u	Individu	ıal			
N	NAME	E AND ADDRESS Correct any errors in name	, address and ident	ification numbers			PERIO	DAT EIN / SSI COUNT TYP ACCOUNT II D BEGINNINI RIOD ENDINI DUE DAT	N: E: UX D: G: G:	KS						
		EDULE A Computation								se sid	le)	_ Payme	nt Enc	closed —		
A.	P	Payment   Pay amount shown	on line 24 - M	lake check payab	le to	: NYC Dep	artment c	of Finance	e							
RΕ	CE	IPTS FROM SALES AND	SERVICES	(without any ded	uctio	ons)	COLUMN	IA - TAXA	BLE AT	1.17%		COLUM	NB-	TAXAB	LE AT 2	.35%
1.	Ga	as				1.										
		ectricity														
		eam														
		ater														
5.	Re	efrigeration				5.										
		elephony and telephone														
		lephony and telegraph														
		ussenger revenue (omnibus ope														
9.	Mis	scellaneous (attach schedule)				● 9.										
10.	TC	TAL GROSS OPERATING INC	OME			● 10.										
11.	Та	x at 1.17% of column A, line 10	)			● 11.										
		x at 2.35% of column B, line 10														
		tal (column A, line 11 plus colu														
14.	Ad	ld sales and use tax credited or	refunded (fro	om Schedule UT	X, Sc	chedule B	Γotal) ( <i>at</i>	tach forn	n)•	14.						
		OTAL TAX														
		les and use tax credit (from Sc														
		edit for rebate of charges for en														
		evious payment														
		OTAL PAYMENTS AND CREDI														
		ine 15 is larger than line 19, en														
21.	If li	ine 15 is smaller than line 19, e	nter excess to		-		-									
	_			•	•	nincorpora										
		enalty (see instructions)														
		erest (see instructions)														
24.	TC	OTAL REMITTANCE DUE (line	20 plus lines	22 and 23) (Ente	er pa	yment on I	ine A ab	ove)		24.						
CERTIFICATION OF	<b>&gt;</b>	I hereby certify that this return, includ		ing schedules or statemen	nts has	been examined	l by me, and	is, to the bes	t of my kr	owledge	and b	elief, true,	correc	t and com	nplete.	
ĭ,	١٧E	Signature of owner, partner or officer o	f corporation	Title		Dat	9				Pre	parer's S	ocial S	Security	Numbe	er
12 E	▼ IAXPAYER					Che	ck if self-			•			$\perp$			Ш
ATII.	Į.	Preparer's signature		Date		emp	oloyed 🗸				Firm'	s Employ	er Ide	ntification	on Num	ber
CEI		▲ Firm's name (or yours, if self-employed	d)	▲ Addres	SS			▲ Zip Co	ode	- •		-	Ш		$\perp \! \! \perp \! \! \perp$	

To Avoid Penalties

Form NYC-UXS Page 2

# SCHEDULE B

Enter below the names and addresses of all locations where the taxpayer conducts business covered by this return and the amount of gross operating income applicable to each location. Attach rider if additional space is needed.

NAME	ADDRESS	GROSS OPERATING INCOME						

## ADDITIONAL INFORMATION REQUIRED

A.	State kind and nature of business
В.	Telephone number ()
C.	If a corporation, in what state did you incorporate?
D.	Does this return cover business at more than one location?
Ε.	The books of the taxpayer are in the care of:
	Name ▲ Address ▲

# GENERAL INFORMATION

#### **GENERAL DEFINITIONS**

- 1. "Gross operating income" includes (1) receipts from furnishing or selling gas, electricity, steam, water, refrigeration, telephony or telegraphy, or furnishes or sells gas, electric, steam, water, refrigeration, telephone or telegraph service, or (2) receipts from omnibus services (except limited fare omnibus companies, see below), whether or not a profit is realized, without deduction for any cost, expense or discount paid.
- 2. "Vendor of Utility Services" Every person (1) *not* subject to the supervision of the New York State Department of Public Service who furnishes or sells gas, electricity, steam, water, refrigeration, telephony or telegraphy, or (2) who operates omnibuses (including school buses), whether or not the operation is on the public streets and regardless of whether the furnishing, selling or operation constitutes the main activity of the person.
- 3. "Limited Fare Omnibus Companies" Omnibus companies franchised by the City whose principal source of revenue is from transporting passengers daily within the City over fixed routes at fares no higher than those charged by the New York City Transit Authority. Limited fare omnibus companies are required to file NYC-UXRB.

# IMPOSITION/BASIS/RATE OF TAX

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

A vendor of utility services is taxable on a percentage of gross operating income as defined above.

CLASS ▼	RATE ▼
Vendors of utility services other than omnibus operators	2.35% of gross operating income
Omnibus operators not subject to     Department of Public Service supervision	

# 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) A late filing penalty is assessed if you fail to file this form when due, unless the failure is due to reasonable cause. For every month or partial month that this form is late, add to the tax (less any payments made on or before the due date) 5%, up to a total of 25%.
- b) If this form is filed more than 60 days late, you will be subject to the **minimum late filing penalty.** This penalty is the lesser of (1) \$100 or (2) 100% of the amount required to be shown on the form (less any payments made by the due date or credits claimed on the return).
- c) A late payment penalty is assessed if you fail to pay the tax shown on this form by the prescribed filing date, unless the failure is due to reasonable cause. For every month or partial month that your payment is late, add to the tax (less any payments made) 1/2%, up to a total of 25%.
- 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, attach a statement to your return explaining the delay in filing, payment or both.

## 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 un 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