



**NYC
SCHEDULE
UTX**

NEW YORK CITY DEPARTMENT OF FINANCE
**UTILITY TAX - SALES AND COMPENSATING
USE TAX CREDIT SCHEDULES**
(Pursuant to Section 11-1105 of the Administrative Code)

Period beginning: _____ Period ending: _____

To be attached to the excise tax return by utilities (Form NYC-UXR or Form NYC-UXP) or vendors of utility services (Form NYC-UXS) claiming credit for eligible sales and use taxes paid. (See instructions on reverse side.)

Name of Taxpayer _____ Check type of return filed <input type="checkbox"/> UXR <input type="checkbox"/> UX <input type="checkbox"/> UXS	EMPLOYER IDENTIFICATION NUMBER <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> SOCIAL SECURITY NUMBER <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> ACCOUNT ID NUMBER <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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SCHEDULE A - Sales and Compensating Use Taxes Paid

Invoice Date	Item Purchased (describe)	Supplier	Invoice Amount	Tax Paid

Schedule A total

Utility Companies (other than vendors of utility services) filing Form NYC-UXR or Form NYC-UXP

1. Total from Schedule A	1.	
2. Carryover credit from prior period (for which no refund has been requested on return)	2.	
3. Total sales and use tax credit (enter on Form NYC-UXR, Schedule A, page 1, line 25b or Form NYC-UXP, page 1, Schedule A, line 20b, whichever applies)	3.	

Vendors of Utility Services filing Form NYC-UXS

4. Total from Schedule A (enter on Form NYC-UXS, page 1, Schedule A, line 15b)	4.	
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SCHEDULE B - Refunds or Credit of Sales and Compensating Use Taxes Claimed on Utility Tax Return in Prior Periods

Period and Year in which Credit Claimed	Item Purchased (describe)	Supplier	Invoice Amount	Amount of Tax Refunded or Credited

Schedule B total

- Utility companies (other than vendors of utility services): Enter **Schedule B total** on Form NYC-UXR, page 1, Schedule A, line 23, or Form NYC-UXP, page 1, Schedule A, line 18, whichever applies.
- Vendors of utility services: Enter **Schedule B total** on Form NYC-UXS, page 1, Schedule A, line 13.

GENERAL INFORMATION

Persons subject to the City's Utility Tax are entitled to a credit against the tax otherwise due for certain sales and compensating use tax payments made on or after July 1, 1977.

The credit which may be claimed on the monthly or semi-annual utility tax return (Forms NYC-UXR, NYC-UXP, or NYC-UXS) is limited to the amount of eligible sales and compensating uses taxes paid during the period covered by the return less the amount of any credit or refund of the sales and compensating use taxes during that period.

Eligible sales and use taxes are those imposed by Section 1107 of the State Tax Law which became legally due on or after, and which were paid on or after July 1, 1977, but within the period for which a credit is claimed, with respect to the purchase or use by the taxpayer of:

- a. machinery or equipment for use or consumption directly and predominately in the production of tangible personal property, gas, electricity, refrigeration or steam for sale by manufacturing, processing, generating, assembling, refining, mining or extracting; or
- b. telephone central office equipment or station apparatus or comparable telegraph equipment for use directly and predominately in receiving at destination or initiating and switching telephone or telegraph communication;

but not including:

- (i) parts with a useful life of one year or less, or
- (ii) tools or supplies

used in connection with such machinery, equipment or apparatus.

The sales and use taxes imposed under Section 1107 of the Tax Law do not apply to machinery and equipment described in a and b above as of December 1, 1989, however, the credit is still available for taxes due for periods prior to that date but paid during the period covered by this return.

If the allowable credit exceeds the amount of the utility tax otherwise payable for the period covered by the return, the excess may be refunded or credited against the tax due for the following period, except in the case of vendors of utility services, who must apply the excess against the taxes otherwise due under the City's General Corporation Tax Law or Unincorporated Business Tax Law, whichever applies.

Where the taxpayer receives a credit or refund of sales and use taxes for which the taxpayer has claimed a credit against the utility tax in a prior period, the amount of such credit or refund must be added to the utility tax due for the period in which the refund or credit of the sales or use tax is received.

SPECIFIC INSTRUCTIONS

SCHEDULE A - SALES AND USE TAX PAID

Enter in Schedule A each item of equipment or machinery on which eligible sales or compensating use tax was paid during the period covered by the return. Of these items do not enter those for which a sales or use tax refund or credit was received during the same period for equipment or machinery returned or for equipment or machinery returned or for which an allowance was made.

LINE 2 - CARRYOVER CREDIT

Utility companies (other than vendors of utility services) may elect to have the excess credit (the amount by which the eligible sales and use taxes paid exceed the utility tax due for the period) refunded or credited to the subsequent period's utility tax return. A taxpayer who has elected to carry over an excess credit should enter at Schedule A, line 2, the amount carried over from the prior period's return.

Vendors of utility services must apply the excess against their General Corporation Tax or Unincorporated Business Tax, whichever applies.

SCHEDULE B - REFUND OR CREDIT CLAIMED

Enter in Schedule B each item of equipment or machinery on which a credit or refund of sales or use tax was received during the current period for which you claim a credit against the utility in a prior period. These amounts must be added to the utility tax due for the current period.