



NYC UXS

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

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

Check type of return: Final return, Initial return, Amended return. Check type of business entity: Corporation, Partnership, Individual. Date business ended/began in NYC.

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

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

SCHEDULE A Computation of Gross Operating Income (See instructions)

A. Payment Pay amount shown on line 23 - Make check payable to: NYC Department of Finance

Table with columns: RECEIPTS FROM SALES AND SERVICES (without any deductions), COLUMN A - TAXABLE AT 1.17%, COLUMN B - TAXABLE AT 2.35%. Rows include Gas, Electricity, Steam, Water, Refrigeration, Telecommunications Services, Passenger revenue, Miscellaneous, TOTAL GROSS OPERATING INCOME, Tax at 1.17%, Tax at 2.35%, Total, Add sales and use tax credited, TOTAL TAX, REAP Credit, Sales and use tax credit, Credit for rebates, Previous payment, TOTAL PAYMENTS AND CREDITS, Interest, Penalty, TOTAL REMITTANCE DUE.

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, Preparer's Social Security Number, Firm's Employer Identification Number, Firm's name, Address, Zip Code.

To Avoid Penalties

To avoid the imposition of penalties, this return must be filed with your remittance in full for the amount of the tax postmarked within 25 days after the end of the period covered by the return.

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 _____

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 COMPLETE SCHEDULE B ABOVE)

E. The books of the taxpayer are in the care of: _____
Name ▲ Address ▲ Telephone ▲



GENERAL INFORMATION

HIGHLIGHTS OF 1998 LEGISLATION

Chapter 536 of the Laws of 1998 made the following changes to the New York City Utility Tax:

Effective January 1, 1998, a vendor of utility services includes every person not subject to the supervision of the Public Service Commission who provides telecommunications services, which are defined as including any transmission of voice image, data, information and paging through the use of wire, cable, fiber optic, laser, microwave, radio wave, satellite or similar media. See Ad. Code §11-1101.9.

Effective January 1, 1998, receipts from sales of gas, electricity, steam, water or refrigeration or the rendering of gas, electric, steam, water or refrigeration service to a landlord not subject to PSC supervision for resale by such landlord to tenants are not excluded from gross income of a utility.

Effective January 1, 1998, gross operating income of a landlord not subject to PSC supervision does not include income derived from the resale of gas, electricity, steam, water or refrigeration or gas, electric, steam, water or refrigeration service to tenants, provided, that in the case of a resale of gas, electricity, or steam or gas, electric, or steam service, the utility tax has been paid or accrued with respect to a prior sale. If such income of a landlord is subject to tax, the amount of gross income included in gross operating income is deemed to be equal to such landlord's cost, including transportation costs.

Effective January 1, 1998, landlords not subject to PSC supervision of all whose gross operating income for utility tax purposes for any period consists of income not subject to tax as described in the preceding paragraph are not required to file Form NYC-UXS for that period. An information return may be required to be filed by September 1, of each year.

Effective for tax periods beginning after 1998, returns are only required semiannually for taxpayers whose utility tax liability is \$100,000 or less for the preceding calendar year, determined on an annualized basis.

Taxpayers first becoming subject to the utility tax must file monthly returns for every month of the calendar year in which they first become subject to tax.

GENERAL DEFINITIONS

1. **"Gross operating income"** includes (1) receipts from furnishing or selling gas, electricity, steam, water or refrigeration, or furnishes or sells gas, electric, steam, water, refrigeration or telecommunications services, or (2) receipts from omnibus services (except limited fare omnibus companies, see Item 3), 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 or refrigeration or furnishes or sells gas, electric, steam, water, refrigeration or telecommunications services, 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 gross operating income as defined above. The following chart provides the rates.

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	1.17% of gross operating income

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, if filing on a monthly basis, covering gross income for the preceding calendar month. However, for tax periods beginning in 1999, if a taxpayer's liability for the utility tax is \$100,000 or less for the preceding calendar year, determined on an annualized basis, the taxpayer must file returns for the current tax period on a semiannual basis on July 25 and January 25 following the end of each six-month period of the current calendar year beginning on January 1 and July 1. For 1999, the filing requirements will be based on the taxpayer's liability for 1998.

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 11201-5807