NYC -UXRB
Department of Finance

RETURN OF EXCISE TAX BY UTILITIES AND LIMITED FARE OMNIBUS COMPANIES

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

Enter 2-character special condition code, if applicable (see inst.): ☐☐

Check type of business entity: ..... ☐ Corporation ☐ Partnership ☐ Individual

Check type of return: ..... ☐ Initial return ☐ Amended return ☐ Final return

Date business began in NYC ..... _____-_____-_____ Date business ended in NYC _____-_____-_____

Name:	Name Change ☐
In Care of	
Address (number and street):	Address Change ☐
City and State: / Zip:	Country (if not US):
Business Telephone Number:	Taxpayer's Email Address:

DATE:	_____-_____-_____
EIN/SSN:	
ACCOUNT TYPE:	UXRB
ACCOUNT ID:	
PERIOD BEGINNING:	_____-_____-_____
PERIOD ENDING:	_____-_____-_____
DUE DATE:	_____-_____-_____
FEDERAL BUSINESS CODE:	

SCHEDULE A Computation of Gross Income (See instructions)

			Payment Amount
A. **Payment**	Amount being paid electronically with this return	A.	

GROSS INCOME

REVENUE FROM TRANSPORTATION ***(without any deductions)***

1.	Passenger revenue *(see instructions)*	1a.	1b.
2.	Freight revenue (not to be included by railroads)		2.
3.	Mail revenue		3.
4.	Express revenue		4.
5.	Miscellaneous transportation revenue (explain in Schedule C, page 2)		5.

REVENUE OTHER THAN FROM TRANSPORTATION ***(without any deductions)***

6.	Advertising	6.
7.	Car and station privileges	7.
8.	Rent of facilities used in the public service	8.
9.	Rent derived from operation of terminal facilities in excess of a user proportion of New York City real property and special franchise taxes and expenses of maintenance and operation	9.
10.	Sale of power	10.
11.	Miscellaneous (explain in Schedule C)	11.
12.	Interest from persons other than corporations	12.
13.	Royalties	13.
14.	Profit from the sale of securities	14.
15.	Profit from the sale of real property	15.
16.	Profit from sale of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer)	16.
17.	Miscellaneous (including gains or profits from any source whatsoever)(explain in Schedule C)	17.
18.	TOTAL (add lines 2 through 17)	18.

COMPUTATION OF AMOUNT DUE

19.	Tax at 3.52% - persons operating or leasing sleeping and parlor railroad cars or operating railroads *other than* street surface, rapid transit, subway and elevated railroads.		19.
20.	Tax at 2.35% - persons operating or leasing street surface, rapid transit, subway and elevated railroads *(see instructions)*		20.
21.	Tax at 1.17% - *(see instructions)*		21.
22.	Tax at 0.1% - persons operating limited fare omnibus companies, on amount from line 1a		22.
23.	Sales and use tax refunded		23.
24.	TOTAL TAX (add lines 19 through 23)		24.
25a.	REAP Credit (from NYC-9.5UTX, Section I, line 11, or Section II, line 3) *(attach form)*	25a.	
25b.	LMREAP Credit (from Form NYC-9.8UTX, Section I, line 11, or Section II, line 3)	25b.	
25c.	Previous payment	25c.	
26.	TOTAL PAYMENTS AND CREDITS (add lines 25a through 25c)		26.
27.	If line 24 is larger than line 26, enter balance due		27.
28.	If line 24 is smaller than line 26, enter overpayment		28.
29.	Amount of line 28 to be refunded		29.
30.	Interest *(see instructions)*		30.
31.	Penalty *(see instructions)*		31.
32.	**TOTAL REMITTANCE DUE** (add lines 27, 30 and 31)		32.

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.

I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) .....YES ☐

Firm's Email Address

Signature of owner, partner or officer of corporation ▲ Title ▲ Date ▲

Preparer's Social Security Number or PTIN

Preparer's signature ▲ Preparer's printed name ▲ Date ▲ Check if self-employed ✔

Firm's Employer Identification Number

Firm's name ▲ Address ▲ Zip Code ▲

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SEE PAGE 2 FOR MAILING AND PAYMENT INFORMATION

SCHEDULE B

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

EXPLANATION	AMOUNT	

SCHEDULE C

Details of miscellaneous income, lines 5,11 and 17 reported in Schedule A.

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 ▲ Telephone ▲

F. Does this taxpayer pay rent greater than $200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? ☐ YES ☐ NO

G. If "YES", were all required Commercial Rent Tax Returns filed? ☐ YES ☐ NO

Please enter Employer Identification Number which was used on the Commercial Rent Tax Return:_____

MAILING INSTRUCTIONS

ALL RETURNS EXCEPT REFUND RETURNS

NYC DEPARTMENT OF FINANCE
UTILITY TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES

PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES

OR

Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS

NYC DEPARTMENT OF FINANCE
UTILITY TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

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Instructions for Form NYC-UXRB

NEW YORK CITY DEPARTMENT OF FINANCE

IMPORTANT INFORMATION CONCERNING FORM NYC-200V AND PAYMENT OF TAX DUE

Payments may be made on the NYC Department of Finance website at **nyc.gov/eservices**, or via check or money order. If paying with check or money order, do not include these payments with your New York City return. Checks and money orders must be accompanied by payment voucher form NYC-200V and sent to the address on the voucher. Form NYC-200V must be postmarked by the return due date to avoid late payment penalties and interest. See form NYC-200V for more information.

General Information

HIGHLIGHTS OF RECENT LEGISLATION

The law was amended in 2009 to provide taxpayers with additional time to apply for a refund of the Utility Tax. For tax periods beginning on or after January 1, 2009, Utility Tax refunds may be claimed up to three years from the time the return is filed or two years from the time the tax is paid, the same as the period applying to refunds of General Corporation Tax, Business Corporation Tax, the Unincorporated Business Tax, and the Bank Tax. Administrative Code section 11-1108(a), as amended by Chapter 201 of the Laws of 2009, section 35.

For information concerning the Relocation Employment Assistance Program (REAP) see the Department of Finance website at:

http://www1.nyc.gov/site/finance/benefits/business-reap.page

Special Condition Codes

At the time this form is being published, there are no special condition codes for tax year 2016. Check the Finance website for updated special condition codes. If applicable, enter the two character code in the box provided on the form.

SCHEDULE A - COMPUTATION OF GROSS INCOME

Enter in line 1b all gross income, without any deductions, derived from passenger revenue wholly earned within the territorial limits of the City.

Only Limited Fare Omnibus Companies as defined by Section 11-1101(10) of the NYC Administrative Code, must report revenue from commuter services in line 1a. Commuter services is defined as mass transportation service (exclusive of limited stop service to airports, racetracks or any other place where entertainment, amusement, or sports activities are held or where recreational activities are supplied) provided pursuant to a franchise with, or consent of, the City of New York. Limited Fare Omnibus Companies must report all other passenger revenue in line 1b. Report other gross income, without any deductions, from transportation and other than transportation in the appropriate lines in Schedule A.

This form should only be used by companies that are subject to the supervision of the Department of Public Service, and companies that are limited fare omnibus companies as defined in section 11-1101.10 of the New York City Administrative Code. An omnibus company that is not subject to the supervision of the Department of Public Service and that is not a limited fare omnibus company must file its return on Form NYC-UXS.

GROSS INCOME

Include:

- all receipts from any sale made, including receipts from the sales of residuals and by-products (except sale of real property, securities and noninventorial personal 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;
- receipts from interest, dividends and royalties (other than interest and dividends received from corporations) without deduction for any expense;
- profit from the sale of real property;
- profit from the sale of securities;
- profit from the sale of non-inventoriable personal property, and
- gains or profits from any source whatsoever except as specifically excluded below.

Do not include:

- gross income from the operation of hotels, multiple dwellings or office buildings by railroads;
- rents, except those derived from facilities used in the public service, modified as provided in Ad. Code §11-1101.4;
- gross income from sales for resale other than sales of gas, electricity, steam, water or refrigeration or gas, electric, steam, water or refrigeration service to a vendor of utility services for resale to tenants; and
- for tax periods beginning on or after August 1, 2002, the taxpayer's distributive share, if any, of income, gains, losses and deductions from any partnership subject to the NYC Utility Tax as a utility or vendor of utility services, including its share of separately reported items. (*See* "UTILITY" defined below).

SCHEDULE B

Enter all other income in Schedule B, page 2.

UTILITY

Every person subject to the supervision of the Department of Public Service of the State of New York. Effective for tax periods beginning on and after August 1, 2002, entities that receive eighty percent or more of their gross receipts from charges for the provision of mobile telecommunications services to customers will be taxed as if they were subject to the supervision of the Department of Public Service of the State of New York and will not be considered vendors of utility services.

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 is taxable on gross income as defined above. The chart below provides the rates.

CLASS	TYPE OF INCOME	RATE
Omibus Operators subject to Department of Public Service supervision	Passenger revenue	1.17% of gross income
	All other revenue	2.35% of gross income
Limited Fare Omnibus Operators	Limited fare revenue	00.1% of gross income
	Omnibus passenger revenue	1.17% of gross income
	All other revenue	2.35% of gross income
Railroads (other than street, surface, rapid transit, subway and elevated)	Passenger revenue	3.52% of gross income
	All other revenue	2.35% of gross income
All other utilities	All revenue	2.35% of gross income

Line 19 - Persons operating or leasing sleeping and parlor railroad cars or operating railroads other than street surface, rapid transit, subway and elevated railroads, should multiply the amount of passenger revenue by 3.52% and enter the result on line 19.

Line 20 - Persons operating or leasing street surface, rapid transit, subway and elevated trains should multiply the sum of the amounts on line 1b and line 18 by 2.35% and enter the result on line 20. All others should multiply the amount on line 18 by 2.35% and enter the result on line 20.

Line 21 - Multiply the amount on line 1b by 1.17% and enter the result on line 21.

Line 22 - Multiply the amount on line 1a by 00.1% and enter the result on line 22.

Line 23 - Sales and Compensating Use Tax refunds
If you received a refund in the current period of any sales and use taxes for which you claimed a credit in a prior period, enter the amount of such refund on line 23.

Line 25a – Credits from form NYC-9.5UTX
Enter on this line the credit against the Utility Tax for the relocation and employment assistance program. (Attach Form NYC-9.5UTX.)

Line 25b – Credits from form NYC-9.8UTX
Enter on this line the credit against the Utility Tax for the new Lower Manhattan relocation and employment assistance program. (Attach Form NYC-9.8.UTX)

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, visit the Finance website at **nyc.gov/finance** or call 311. 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 this form is filed more than 60 days late, the above late filing penalty cannot be less than 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) If you fail to pay the tax shown on the return by the prescribed filing date, add to the tax (less any payments made) 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.

SIGNATURE

This report must be signed by an officer authorized to certify that the statements contained herein are true. If the taxpayer is a partnership or another unincorporated entity, this return must be signed by a person duly authorized to act on behalf of the taxpayer.

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, if the tax liability is less than $100,000 for the preceding calendar year, determined on an annual or annualized basis, returns are due for the current tax year on a semi-annual basis on or before July 25th and January 25th covering a six-month tax period of January-June and July-December, respectively.

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.

For further information, call 311. If calling from outside the five NYC boroughs, call 212-NEW-YORK (212-639-9675).

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. You are also authorizing the preparer to:

- Give the Department any information missing from your return,
- Call the Department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain **notices that you have shared with the preparer** about math errors, offsets, and return preparation. The notices **will not** be sent to the preparer.

You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked; however, the authorization will automatically expire twelve (12) months after the due date (without regard to any extensions) for filing this return. **Failure to check the box will be deemed a denial of authority.**

MAILING INSTRUCTIONS

All returns, except refund returns:

NYC Department of Finance
Utility Tax
P.O. Box 5564
Binghamton, NY 13902-5564

Remittances - Pay online with Form NYC-200V at **nyc.gov/eservices**, or Mail payment and Form NYC-200V only to:

NYC Department of Finance
P.O. Box 3933
New York, NY 10008-3933

Returns claiming refunds:

NYC Department of Finance
Utility Tax
P.O. Box 5563
Binghamton, NY 13902-5563

TO AVOID THE IMPOSITION OF PENALTIES, your amount of the tax due must be paid in full and this return must be filed and postmarked within 25 days after the end of the period covered by the return.