



NYC UXR

NEW YORK CITY DEPARTMENT OF FINANCE
RETURN OF EXCISE TAX BY UTILITIES
FOR USE BY RAILROADS, BUS COMPANIES, AND OTHER COMMON CARRIERS OTHER THAN TRUCKING COMPANIES
(Pursuant to Title 11, Chapter 11 of the Administrative Code)

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: UXR
ACCOUNT ID:
PERIOD BEGINNING:
PERIOD ENDING:
DUE DATE:

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

Table with columns for Gross Income, Other Income, and Computation of Amount Due. Rows include Revenue from Transportation, Revenue Other Than From Transportation, Other Income, and various taxes and credits.

CERTIFICATION OF TAXPAYER: I hereby certify that this return... Signature of owner, partner or officer of corporation, Title, Date, Preparer's signature, Date, Firm's name, Address, Zip Code, Preparer's Social Security Number, Firm's Employer Identification Number.

SEE THE REVERSE SIDE FOR MAILING AND PAYMENT INSTRUCTIONS

SCHEDULE B

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

| EXPLANATION | AMOUNT |
|-------------|--------|
| | |
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| | |

SCHEDULE C

Details of miscellaneous income, lines 5,11 and 17 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

SCHEDULE A

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

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.

SCHEDULE B

Enter all other gross income in Schedule B.

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 or expense;
- 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 cost or expense; and
- gains or profits from any source whatsoever.

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

| CLASS ▼ | RATE ▼ |
|---|-----------------------|
| ◆ Omnibus operators subject to Department of Public Service supervision | 1.17% of gross income |
| ◆ Limited fare omnibus operators - commuter service only | 00.1% of gross income |
| ◆ Railroads | 3.52% of gross income |
| ◆ All other utilities | 2.35% of gross 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) 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) 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

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 month covered by the return.