



**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 ▲

**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 .....	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, 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