



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)

FINANCE NEW YORK

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) Payment Enclosed

A. Payment Pay amount shown on line 33 - Make check payable to: NYC Department of Finance

REVENUE FROM TRANSPORTATION (without any deductions) 1. Passenger revenue 2. Freight revenue 3. Mail revenue 4. Express revenue 5. Miscellaneous transportation revenue

REVENUE OTHER THAN FROM TRANSPORTATION (without any deductions) 6. Advertising 7. Car and station privileges 8. Rent of facilities used in the public service 9. Rent derived from operation of terminal facilities 10. Sale of power 11. Miscellaneous

OTHER INCOME 12. Interest from persons other than corporations 13. Royalties 14. Profits from the sale of securities 15. Profit from the sale of real property 16. Profit from sale of personal property 17. Miscellaneous gains or profits 18. TOTAL (add lines 1b through 17)

COMPUTATION OF AMOUNT DUE 19. Tax at 3.52% - persons operating or leasing sleeping and parlor railroad cars 20. Tax at 2.35% - persons operating or leasing street surface, rapid transit, subway and elevated railroads 21. Tax at 1.17% - persons operating omnibuses 22. Tax at 00.1% - persons operating limited fare omnibus companies 23. Add - sales and use tax credited or refunded 24. TOTAL TAX (add lines 19 through 23) 25. Sales and use tax credit 26. Previous payment 27. TOTAL PAYMENTS AND CREDITS (add lines 25 and 26) 28. If line 24 is larger than line 27, enter balance due 29. If line 24 is smaller than line 27, enter overpayment 30. Amount of line 29 to be: (a) Refunded (b) Entered as a carryover credit 31. Interest 32. Penalty 33. TOTAL REMITTANCE DUE (line 28 plus lines 31 and 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. 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 (or yours, if self-employed) Address Zip Code

SCHEDULE B

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

EXPLANATION	AMOUNT

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 ▲
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 during which they first become subject to tax.

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.

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, expense or discount paid;
- 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 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 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.

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.

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, 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

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.