

▲ DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY ▲

Check type of business entity: Corporation
 Check type of return: Final return
 Amended return Initial return

Partnership Individual
 Date business ended in NYC
 Date business began in NYC

Name: _____
 Address (number and street): _____
 City and State: _____ Zip: _____
 Business Telephone Number: _____

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

SCHEDULE A Computation of Gross Income (See instructions)

A. Payment		Pay amount shown on line 27 - Make check payable to: <i>NYC Department of Finance</i> ●	Payment Enclosed
GROSS INCOME (see instructions)	OPERATING INCOME (without any deductions)		
	1. Revenue from sales or services.....	● 1.	<input type="text"/>
	MISCELLANEOUS OPERATING REVENUE (without any deductions)		
	2. Commissions.....	● 2.	<input type="text"/>
	3. Merchandise and jobbing.....	● 3.	<input type="text"/>
	4. Miscellaneous service.....	● 4.	<input type="text"/>
	5. Advertising.....	● 5.	<input type="text"/>
	6. Licenses.....	● 6.	<input type="text"/>
7. Miscellaneous (explain in Schedule C, page 2).....	● 7.	<input type="text"/>	
8. TOTAL OPERATING INCOME (add lines 1 through 7).....	● 8.	<input type="text"/>	
OTHER INCOME	9. Interest from persons other than corporations.....	● 9.	<input type="text"/>
	10. Royalties.....	● 10.	<input type="text"/>
	11. Profits from the sale of securities.....	● 11.	<input type="text"/>
	12. Profit from the sale of real property.....	● 12.	<input type="text"/>
	13. Profit from sale of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer).....	● 13.	<input type="text"/>
	14. Miscellaneous (including gains or profits from any source whatsoever) (explain in Schedule C, page 2).....	● 14.	<input type="text"/>
	15. TOTAL NON-OPERATING INCOME (add lines 9 through 14).....	● 15.	<input type="text"/>
	16. GROSS INCOME (line 8 plus line 15).....	● 16.	<input type="text"/>
COMPUTATION OF AMOUNT DUE	17. Tax at 2.35% of line 16.....	● 17.	<input type="text"/>
	18. Add - sales and use tax credited or refunded (from Schedule UTX, Schedule B, Total) (attach form).....	● 18.	<input type="text"/>
	19. TOTAL TAX.....	● 19.	<input type="text"/>
	20a. REAP Credit (from NYC-9.5UTX, Section I, line 9, or Section II, line 3) (attach form).....	● 20a.	<input type="text"/>
	20b. Sales and use tax credit (from Schedule UTX, Schedule A, line 3) (attach form).....	● 20b.	<input type="text"/>
	20c. Credit for rebates and discounts of charges for energy users (attach schedule).....	● 20c.	<input type="text"/>
	20d. Previous payment.....	● 20d.	<input type="text"/>
	21. TOTAL PAYMENTS AND CREDITS (add lines 20a through 20d).....	● 21.	<input type="text"/>
	22. If line 19 is larger than line 21, enter balance due.....	● 22.	<input type="text"/>
	23. If line 19 is smaller than line 21, enter overpayment.....	● 23.	<input type="text"/>
24. Amount of line 23 to be: (a) Refunded.....	● 24a.	<input type="text"/>	
(b) Entered as a carryover credit on subsequent Schedule UTX, Schedule A, line 2.....	● 24b.	<input type="text"/>	
25. Interest (see instructions).....	● 25.	<input type="text"/>	
26. Penalty (see instructions).....	● 26.	<input type="text"/>	
27. TOTAL REMITTANCE DUE (line 22 plus lines 25 and 26) (Enter payment on line A above).....	● 27.	<input type="text"/>	

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

Signature of owner, partner or officer of corporation Title Date Preparer's Social Security Number or PTIN

Preparer's signature Date Check if self-employed 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	

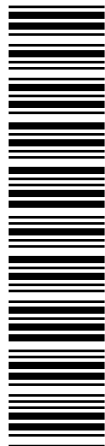
SCHEDULE C

Details of miscellaneous income, lines 7 and 14 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 RECENT LEGISLATION

NOTE: There have been substantial changes to the Energy Cost Savings Program. For information, call (212) 513-6345. 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 all of 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 less than \$100,000 for the preceding calendar year, determined on an annual or 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.

SCHEDULE A - COMPUTATION OF GROSS INCOME

Enter in Schedule A that part of gross income, without any deductions, derived from business conducted wholly within the territorial limits of NYC. Enter all other gross income in Schedule B, page 2.

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 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.

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 other than a railroad, bus company or other common carrier is taxable at 2.35% of gross income as defined above.

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 or any credits claimed on the return) 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, 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.

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. Also, you are 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 no later than the due date (without regard to any extensions) for filing next year's return. **Failure to check the box will be deemed a denial of authority.**

MAIL REMITTANCE AND RETURN TO:

NYC DEPARTMENT OF FINANCE
P. O. BOX 5110
KINGSTON, NY 12402-5110

TO AVOID THE IMPOSITION OF PENALTIES, this return must be filed with your remittance in full for the amount of the tax post-marked within 25 days after the end of the period covered by the return.