

▲ 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)

Payment Enclosed

A. **Payment** Pay amount shown on line 27 - Make check payable to: *NYC Department of Finance* ●

▼ **GROSS INCOME (see instructions)** OPERATING INCOME (without any deductions) 1. Revenue from sales or services ● 1.

MISCELLANEOUS OPERATING REVENUE (without any deductions)

2. Commissions ● 2.
3. Merchandise and jobbing ● 3.
4. Miscellaneous service ● 4.
5. Advertising ● 5.
6. Licenses ● 6.
7. Miscellaneous (explain in Schedule C, page 2) ● 7.
8. TOTAL OPERATING INCOME (add lines 1 through 7) ● 8.

▼ **OTHER INCOME** 9. Interest from persons other than corporations ● 9.
10. Royalties ● 10.
11. Profits from the sale of securities ● 11.
12. Profit from the sale of real property ● 12.
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.
14. Miscellaneous (including gains or profits from any source whatsoever) (explain in Schedule C, page 2) ● 14.
15. TOTAL NON-OPERATING INCOME (add lines 9 through 14) ● 15.
16. GROSS INCOME (line 8 plus line 15) ● 16.

▼ **COMPUTATION OF AMOUNT DUE** 17. Tax at 2.35% of line 16 ● 17.
18. Add - sales and use tax refunded ● 18.
19. TOTAL TAX ● 19.
20a. REAP Credit (from NYC-9.5UTX, Section I, line 9, or Section II, line 3) (attach form) ● 20a.
20b. Sales and use tax credit (from Schedule UTX, Schedule A, line 3) (see instr., attach form) ● 20b.
20c. Credit for rebates and discounts of charges for energy users (attach schedule) ● 20c.
20d. Previous payment ● 20d.
21. TOTAL PAYMENTS AND CREDITS (add lines 20a through 20d) ● 21.
22. If line 19 is larger than line 21, enter balance due ● 22.
23. If line 19 is smaller than line 21, enter overpayment ● 23.
24. Amount of line 23 to be refunded ● 24.
25. Interest (see instructions) ● 25.
26. Penalty (see instructions) ● 26.
27. TOTAL REMITTANCE DUE (line 22 plus lines 25 and 26) (Enter payment on line A above) ● 27.

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 ☐

Signature of owner, partner or officer of corporation Title Date Preparer's signature Date Check if self-employed ☐

Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code ▲

Preparer's Social Security Number or PTIN Firm's Employer Identification Number

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

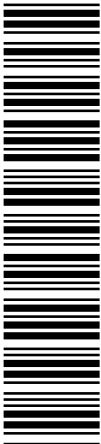
A. State kind and nature of business

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

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 regulated utilities for purposes of the New York City Utility Tax, General Corporation Tax, Banking Corporation Tax and Unincorporated Business Tax. Thus, such entities will be subject to only the New York City Utility Tax. The amount of gross income subject to tax has been amended to conform to the Federal Mobile Telecommunications Sourcing Act of 2000. In addition, if any such entity is a partnership, its partners will not be subject to the New York City Utility Tax on their distributive share of the income of any such entity. Finally, for tax years beginning on and after August 1, 2002, partners in any such entity will not be subject to General Corporation Tax, Banking Corporation Tax or Unincorporated Business Tax on their distributive share of the income of any such entity. Chapter 93, Part C, of the Laws of New York, 2002.

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. (See first bulleted item under "Gross Income" for a discussion of what income from mobile telecommunications is deemed to be from business conducted wholly within the City.) Enter all other gross income in Schedule B, page 2.

GROSS INCOME

Include:

- for tax periods beginning on or after August 1, 2002, include in Gross Income reported on Schedule A, 84 percent of **ALL** charges for mobile telecommunications services to customers where the place of primary use of the customer is in the City. Such receipts are deemed to be derived from business conducted wholly within the City. See, Ad. Code §11-1102(c) as amended. For this purpose, "place of primary use" has the same meaning as in the Federal Mobile Telecommunications Sourcing Act of 1999. See, Ad. Code §11-1101(4) as amended.
- 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:

- 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 separate-

ly reported items. Ad. Code §11-1102(f)(2). (See "UTILITY" defined below.)

- 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. 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.

Lines 18 and 20b - Sales and Compensating Use Tax Credits

The sales and use taxes imposed under Tax Law Section 1107 for which a credit may be claimed on Form NYC-Schedule UTX were repealed for purchases of machinery and equipment on or after December 1, 1989. However, the credit is still available for any such sales tax PAID in periods on or after that date with regard to purchases prior to that date. If you are claiming such a credit, use Form NYC-Schedule UTX for years 2001 or prior and attach documentation showing the tax paid in the current period. 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 18.

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 postmarked within 25 days after the end of the period covered by the return.