



NYC
UXRB

RETURN OF EXCISE TAX BY UTILITIES
FOR USE BY RAILROADS, BUS COMPANIES, AND OTHER
COMMON CARRIERS OTHER THAN TRUCKING COMPANIES

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: UXR
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 32 - Make check payable to: NYC Department of Finance ☐ Payment Enclosed ☐

REVENUE FROM TRANSPORTATION (without any deductions)
1. Passenger revenue (see instructions) ☐ 1a. ☐ 1b.
2. Freight revenue (not to be included by railroads) ☐ 2.
3. Mail revenue ☐ 3.
4. Express revenue ☐ 4.
5. Miscellaneous transportation revenue (explain in Schedule C, page 2) ☐ 5.

REVENUE OTHER THAN FROM TRANSPORTATION (without any deductions)
6. Advertising ☐ 6.
7. Car and station privileges ☐ 7.
8. Rent of facilities used in the public service ☐ 8.
9. Rent derived from operation of terminal facilities in excess of a user proportion of New York City real property and special franchise taxes and expenses of maintenance and operation ☐ 9.
10. Sale of power ☐ 10.
11. Miscellaneous (explain in Schedule C, page 2) ☐ 11.

12. Interest from persons other than corporations ☐ 12.
13. Royalties ☐ 13.
14. Profit from the sale of securities ☐ 14.
15. Profit from the sale of real property ☐ 15.
16. Profit from sale of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer) ☐ 16.
17. Miscellaneous (including gains or profits from any source whatsoever)(explain in Schedule C, page 2) ☐ 17.
18. TOTAL (add lines 1b through 17) ☐ 18.

19. Tax at 3.52% - persons operating or leasing sleeping and parlor railroad cars or operating railroads other than street surface, rapid transit, subway and elevated railroads ☐ 19.
20. Tax at 2.35% - persons operating or leasing street surface, rapid transit, subway and elevated railroads ☐ 20.
21. Tax at 1.17% - persons operating omnibuses and subject to the supervision of the Department of Public Service ☐ 21.
22. Tax at 00.1% - persons operating limited fare omnibus companies, on amount from line 1a ☐ 22.
23. Add - sales and use tax refunded ☐ 23.
24. TOTAL TAX (add lines 19 through 23) ☐ 24.

25a. REAP Credit (from NYC-9.5UTX, Section I, line 9, or Section II, line 3) (attach form) ☐ 25a.
25b. Sales and use tax credit (from Schedule UTX, Schedule A, line 3)(see instr., attach form) ☐ 25b.
25c. Previous payment ☐ 25c.
26. TOTAL PAYMENTS AND CREDITS (add lines 25a through 25c) ☐ 26.
27. If line 24 is larger than line 26, enter balance due ☐ 27.
28. If line 24 is smaller than line 26, enter overpayment ☐ 28.
29. Amount of line 28 to be refunded ☐ 29.
30. Interest (see instructions) ☐ 30.
31. Penalty (see instructions) ☐ 31.
32. TOTAL REMITTANCE DUE (line 27 plus lines 30 and 31) (Enter payment on line A above) ☐ 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.
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
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	

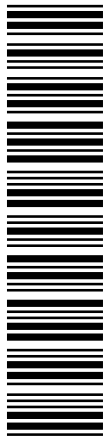
SCHEDULE C

Details of miscellaneous income, lines 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 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.

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 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.
- 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 separately reported items. (See "UTILITY" defined below.)

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. 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 and will not be considered vendors of utility services.

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

Lines 23 and 25b - 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 23.

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

- 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.
- 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).
- 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.
- The total of the additional charges in a) and c) may not exceed 5% for any one month except as provided for in b).

- 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 preceeding calendar month. However, if the tax liability is less than \$100,000 for the preceeding 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. You are also 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.