



# NYC UXS

## RETURN OF EXCISE TAX BY VENDORS OF UTILITY SERVICES

FOR USE BY PERSONS (OTHER THAN A LIMITED FARE OMNIBUS COMPANY) NOT SUBJECT TO THE SUPERVISION OF THE DEPARTMENT OF PUBLIC SERVICE WHO FURNISH OR SELL UTILITY SERVICES OR OPERATE OMNIBUSES

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



Check type of business entity: ...  Corporation  Partnership  Individual  
 Check type of return: ...  Initial return  Amended return  Final return  
 Date business began in NYC ....  - - - - - Date business ended in NYC  - - - - -

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

DATE: \_\_\_\_\_  
 EIN/SSN: \_\_\_\_\_  
 ACCOUNT TYPE: \_\_\_\_\_ UXS  
 ACCOUNT ID: \_\_\_\_\_  
 PERIOD BEGINNING: \_\_\_\_\_  
 PERIOD ENDING: \_\_\_\_\_  
 DUE DATE: \_\_\_\_\_  
 FEDERAL BUSINESS CODE: \_\_\_\_\_

### SCHEDULE A Computation of Gross Operating Income (See instructions)

Payment Enclosed \_\_\_\_\_

| A. Payment  |    | Pay amount shown on line 22 - Make check payable to: NYC Department of Finance ..... |  | Payment Enclosed            |  |
|---|----|--|--|-----------------------------|--|
| RECEIPTS FROM SALES AND SERVICES (without any deductions) |    | COLUMN A - TAXABLE AT 1.17%  |  | COLUMN B - TAXABLE AT 2.35% |  |
| 1. Gas  | 1. |  |  |                             |  |
| 2. Electricity  | 2. |  |  |                             |  |
| 3. Steam  | 3. |  |  |                             |  |
| 4. Water  | 4. |  |  |                             |  |
| 5. Refrigeration  | 5. |  |  |                             |  |
| 6. Telecommunications Services                            | 6. |  |  |                             |  |
| 7. Passenger revenue (omnibus operation)                  | 7. |  |  |                             |  |
| 8. Miscellaneous (attach schedule)                        | 8. |  |  |                             |  |
| 9. TOTAL GROSS OPERATING INCOME                           | 9. |  |  |                             |  |

|   |      |  |  |  |  |
|---|------|--|--|--|--|
| 10. Column A, line 9 X 1.17%  | 10.  |  |  |  |  |
| 11. Column B, line 9 X 2.35%  | 11.  |  |  |  |  |
| 12. Add lines 10 and 11   | 12.  |  |  |  |  |
| 13. Sales and use tax refunded  | 13.  |  |  |  |  |
| 14. TOTAL TAX (Add lines 12 and 13)   | 14.  |  |  |  |  |
| 15a. REAP Credit (from NYC-9.5UTX, Section I, line 11, or Section II, line 3) (attach form) | 15a. |  |  |  |  |
| 15b. LMREAP Credit (from Form NYC-9.8UTX, Section I, line 11, or Section II, line 3)        | 15b. |  |  |  |  |
| 15c. Credit for rebates and discounts of charges for energy users (attach schedule)         | 15c. |  |  |  |  |
| 15d. Previous payment   | 15d. |  |  |  |  |
| 16. TOTAL PAYMENTS AND CREDITS (add lines 15a through 15d)                                  | 16.  |  |  |  |  |
| 17. If line 14 is larger than line 16, enter balance due                                    | 17.  |  |  |  |  |
| 18. If line 14 is smaller than line 16, enter overpayment                                   | 18.  |  |  |  |  |
| 19. Amount of line 18 to be applied to: (a) General Corporation Tax, or                     | 19a. |  |  |  |  |
| (b) Unincorporated Business Tax   | 19b. |  |  |  |  |
| 20. Interest (see instructions)   | 20.  |  |  |  |  |
| 21. Penalty (see instructions)  | 21.  |  |  |  |  |
| 22. TOTAL REMITTANCE DUE (line 17 plus lines 20 and 21) (Enter payment on line A above)     | 22.  |  |  |  |  |

**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 Social Security Number or PTIN

Preparer's signature ▲ Preparer's printed name ▲ Date ▲ Check if self-employed  Firm's Employer Identification Number

Firm's name ▲ Address ▲ Zip Code ▲

**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 ▲
Telephone ▲





## GENERAL INFORMATION

### HIGHLIGHTS OF RECENT LEGISLATION

Beginning January 1, 2006, metered sales of energy to tenants of certain cooperative housing corporations are exempted from the City utility tax.

The exemption applies to cooperative corporations with at least 1,500 apartments that own or operate a cogeneration facility that was in place before January 1, 2004 (or that replaces such a facility), and that make metered sales of the energy produced for the development's tenants or occupants. See Ad. Code §§11-1101.25, 11-1101.26 and 11-1102(g). A return must still be filed by the cooperative corporation using a tax rate of zero.

The Relocation Employment Assistance Program (REAP) has been reinstated and a program granting similar benefits to businesses that relocate to lower Manhattan (LMREAP) has been enacted. Both the reinstatement of the REAP program and the enactment of the LMREAP program are effective as of July 1, 2003. See Administrative Code sections 11-1105.2 and 11-1105.3

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 a utility, as defined in section 11-1101.6 of the Ad. Code, 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 Public Service Commission 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.

### GENERAL DEFINITIONS

1. **"Gross operating income"** includes (1) receipts from furnishing or selling gas, electricity, steam, water or refrigeration, or furnishing or selling gas, electric, steam, water, refrigeration or telecommunications services, (2) receipts from omnibus services (except limited fare omnibus companies, see Item 3), whether or not a profit is realized, without deduction for any cost, expense or discount paid or 3) for tax periods beginning on or after August 1, 2002, 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. For tax periods beginning on or after August 1, 2002, "Gross operating income" does not include 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. Ad. Code §11-1102(f)(2). (See "Vendor of utility services" defined below.)
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 or refrigeration or furnishes or sells gas, electric, steam, water, refrigeration or telecommunications services, 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. 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.
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.

### Line 13 - Sales and Compensating Use Tax Refunds

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 13.

**Line 15a - Credits from form NYC-9.5UTX**

Enter on this line the credit against the Utility Tax for the relocation and employment assistance program. (Attach Form NYC-9.5UTX.)

**Line 15b - Credits from form NYC-9.8UTX**

Enter on this line the credit against the Utility Tax for the new Lower Manhattan relocation and employment assistance program. (Attach Form NYC-9.8.UTX)

**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 gross operating income as defined above. The following chart provides the rates.

| 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 visit Finance’s website at [nyc.gov/finance](http://nyc.gov/finance) or call Customer Assistance at: (212) 504-4036. 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, the above late filing penalty cannot be less than 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, 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.

**SIGNATURE**

This report must be signed by an officer authorized to certify that the statements contained herein are true. If the taxpayer is a partnership or another unincorporated entity, this return must be signed by a person duly authorized to act on behalf of the taxpayer.

**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 twelve (12) months after the due date (without regard to any extensions) for filing this 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.**