



# RETURN OF EXCISE TAX BY UTILITIES

FOR USE BY UTILITIES OTHER THAN RAILROADS, BUS COMPANIES, AND OTHER COMMON CARRIERS



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: ..... 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* .. ● \_\_\_\_\_

UTILITY INCOME (without any deductions)			
1. Revenue from sales or services .....	● 1.	_____	_____
<b>MISCELLANEOUS REVENUE (without any deductions)</b>			
2. Commissions .....	● 2.	_____	_____
3. Merchandise and jobbing .....	● 3.	_____	_____
4. Miscellaneous service .....	● 4.	_____	_____
5. Advertising .....	● 5.	_____	_____
6. Licenses .....	● 6.	_____	_____
7. Miscellaneous (explain in Schedule C) .....	● 7.	_____	_____
8. TOTAL (add lines 1 through 7) .....	● 8.	_____	_____
<b>NON- OPERATING INCOME</b>			
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) .....	● 14.	_____	_____
15. TOTAL NON-OPERATING INCOME (add lines 9 through 14) .....	● 15.	_____	_____
16. GROSS INCOME (add lines 8 and 15) .....	● 16.	_____	_____

17. Tax (line 16 x 2.35%) .....	● 17.	_____	_____
18. Sales and use tax refunded .....	● 18.	_____	_____
19. TOTAL TAX (add lines 17 and 18) .....	● 19.	_____	_____
20a. REAP Credit (from NYC-9.5UTX, Section I, line 11, or Section II, line 3) (attach form) ..	● 20a.	_____	_____
20b. LMREAP Credit (from Form NYC-9.8UTX, Section I, line 11, or Section II, line 3) .....	● 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 (add lines 22, 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 Social Security Number or PTIN

Preparer's signature ▲ Preparer's printed name ▲ Date ▲  Firm's Employer Identification Number

Firm's name ▲ Address ▲ Zip Code ▲  Check if self-employed

**SCHEDULE B**

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

EXPLANATION	AMOUNT	

**SCHEDULE C**

Details of miscellaneous income, lines 7 and 14 reported in Schedule A.

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

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 §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.

### 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 on lines 1-7:*

- 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 2000. See, Ad. Code §11-1101(20) as amended.
- all receipts from any sale made, including receipts from the sales of residuals and by-products (except sale of real property, securities and noninventoriable personal 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;

##### *Include on lines 9-14:*

- 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 except as specifically excluded below.

##### *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 separately reported items. Ad. Code §11-1102(f)(2). (See "UTILITY" defined below.)
- gross income from sales for resale other than sales of gas, elec-

tricity, 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.

#### Line 18 - 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 18.

#### Line 20a - 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 20b - 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-9.8UTX.)

### 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, visit Finance's website at [nyc.gov/finance](http://nyc.gov/finance) or call Taxpayer Assistance at (212) 504-4036. 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 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) 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.

### 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.

### 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 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.**