

# Quarterly Schedule U

## For Part-Quarterly Filers

Use this form to report only transactions for the period

**December 1, 1989 — February 28, 1990**

**Schedule U is to be used to report sales and use tax on the transactions described below.**

### Specific Instructions

#### General Instructions

All machinery or equipment and parts, tools and supplies used or consumed in production are exempt from statewide and from all local sales and use tax imposed **outside** of New York City.

Effective December 1, 1989 machinery and equipment and parts with a useful life of more than one year are also exempt from the local tax imposed inside New York City. However, the exemption **does not** include parts with a useful life of one year or less or tools or supplies used or consumed in production. Sales or use of these items remain subject to the 4% New York City tax.

Although the services of installing, maintaining or servicing production machinery, equipment, apparatus, parts, tools and supplies are exempt from the statewide sales and use tax, those services are subject to all local sales and use taxes.

Use Schedule U to report the sales outlined above. Report on the appropriate line of this form the taxable sales of property or services, or purchases subject to use tax:

- (a) Machinery parts with a useful life of one year or less, tools and supplies used directly and predominantly in production within New York City **only**. (*Machinery parts with a useful life of more than one year, previously reported on Form ST-810, are no longer taxable effective December 1, 1989.*)
- (b) Parts with a useful life of one year or less, tools and supplies used in or on telephone central office equipment or station apparatus or comparable telegraph equipment used directly and predominantly in receiving at destination or initiating and switching telephone or telegraph communication within New York City **only**. (*Parts with a useful life of more than one year, previously reported on Form ST-810, are no longer taxable effective December 1, 1989.*)
- (c) The services of installing, repairing, maintaining or servicing:
  1. Machinery and equipment used directly and predominantly in production;
  2. Telephone and telegraph central office equipment and station apparatus used directly and predominantly in receiving at destination or initiating and switching telephone or telegraph communication; and
  3. Parts, tools and supplies used in connection with this machinery, equipment and apparatus.

Please complete the inside of this form as follows:

#### Tax rate - Column (b)

The rates shown in Column (b) are the local tax rates which apply in the jurisdictions listed in Column (a).

#### Taxable sales and services - Column (c)

Report on the appropriate line(s) receipts from taxable sales and services in the taxing jurisdiction(s) listed in Column (a).

Enter the total amount reported on both sides of this page in the "Total" line and include this total in the amount reported in Box B on Page 1 of Form ST-810.

#### Purchases subject to use tax - Column (d)

Report on the New York City line purchases of parts with a useful life of one year or less, tools, supplies and services which are taxable but upon which no tax has been paid.

Enter the total amount reported on both sides of this page in the "Total" line and include this total in Box C on Page 1 of Form ST-810.

#### Sales and use taxes - Column (e)

Compute the tax by multiplying the amounts in columns (c) and (d) by the local tax rate in column (b).

Enter the sum of the amounts reported on both sides of this page on the "Total" line.

Include the total sales and use tax reported on this schedule in the amount reported on line 1, Page 1 of Form ST-810.

#### Credits

Credits which can be identified by locality should be taken on the appropriate line on this form. Credits taken on this form should be included in the total amount entered in Box D on Page 1 of Form ST-810.

Net credits (negative amounts) should be shown in parentheses.

Print name, address and identification number as shown on Form ST-810.

|                |  |                       |                |
|----------------|--|-----------------------|----------------|
| Name           |  | Identification number |                |
| Street address |  | City                  | State ZIP code |

**Read Instructions on Front Before Making Entries Below**

| Taxing Jurisdiction<br>(a) | % Rate<br>(b) | Taxable Sales and Services<br>(to nearest dollar)<br>(c) | Purchases Subject to Use Tax<br>(to nearest dollar)<br>(d) | Sales and Use Taxes<br>b × (c + d)<br>(dollars and cents)<br>(e) | Code  |
|----------------------------|---------------|--|--|--|-------|
| Albany                     | 3             |  |  |  | L0177 |
| Allegany                   | 4             |  |  |  | L0215 |
| Broome                     | 3             |  |  |  | L0317 |
| Cattaraugus - except       | 4             |  |  |  | L0499 |
| Olean (city)               | 4             |  |  |  | L0419 |
| Salamanca (city)           | 4             |  |  |  | L0429 |
| Cayuga                     | 3             |  |  |  | L0507 |
| <hr/>                      |               |  |  |  |       |
| Chautauqua                 | 3             |  |  |  | L0607 |
| Chemung - except           | 3             |  |  |  | L0797 |
| Elmira (city)              | 3             |  |  |  | L0717 |
| Chenango                   | 2             |  |  |  | L0807 |
| Clinton - except           | 3             |  |  |  | L0997 |
| Plattsburgh (city)         | 3             |  |  |  | L0917 |
| Columbia                   | 3             |  |  |  | L1008 |
| <hr/>                      |               |  |  |  |       |
| Cortland                   | 3             |  |  |  | L1107 |
| Dutchess - except          | 1             |  |  |  | L1307 |
| Poughkeepsie (city)        | 3             |  |  |  | L1337 |
| Erie                       | 4             |  |  |  | L1415 |
| Essex                      | 3             |  |  |  | L1507 |
| Franklin                   | 3             |  |  |  | L1607 |
| Fulton (county) - except   | 3             |  |  |  | L1706 |
| Gloversville (city)        | 3             |  |  |  | L1715 |
| Johnstown (city)           | 3             |  |  |  | L1724 |
| <hr/>                      |               |  |  |  |       |
| Genesee - except           | 3             |  |  |  | 1897  |
| Batavia (city)             | 3             |  |  |  | 1827  |
| Greene                     | 3             |  |  |  | L1917 |
| Hamilton                   | 3             |  |  |  | L2007 |
| Herkimer                   | 3             |  |  |  | L2100 |
| Jefferson                  | 3             |  |  |  | L2207 |
| Lewis                      | 3             |  |  |  | L2303 |
| Livingston                 | 3             |  |  |  | L2407 |
| <hr/>                      |               |  |  |  |       |
| Madison - except           | 3             |  |  |  | L2582 |
| Oneida (city)              | 3             |  |  |  | L2526 |
| Monroe                     | 3             |  |  |  | L2607 |
| Montgomery - except        | 3             |  |  |  | L2797 |
| Amsterdam (city)           | 3             |  |  |  | L2717 |
| Nassau                     | 3¾            |  |  |  | 2883  |
| <hr/>                      |               |  |  |  |       |
| Niagara                    | 3             |  |  |  | L2907 |
| Oneida - except            | 3             |  |  |  | 3007  |
| Rome (city)                | 3             |  |  |  | L3038 |
| Sherrill (city)            | 3             |  |  |  | L3048 |
| Utica (city)               | 3             |  |  |  | L3055 |
| Onondaga                   | 3             |  |  |  | L3107 |
| Ontario - except           | 3             |  |  |  | L3277 |
| Canandaigua (city)         | 3             |  |  |  | L3237 |
| Geneva (city)              | 3             |  |  |  | L3247 |

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Sales or Use Tax on Parts, Tools, Supplies and Services to Tangible Personal Property Used or Consumed in Production.

Credits which can be identified by locality should be taken on the appropriate line below.  
 Net Credits (negative entries) should be shown in parentheses.

• Attach to Form ST-810, *New York State and Local Sales and Use Tax Return*

| Taxing Jurisdiction<br>(a) | % Rate<br>(b) | Taxable Sales and Services<br>(to nearest dollar)<br>(c) | Purchases Subject to Use Tax<br>(to nearest dollar)<br>(d) | Sales and Use Taxes<br>$b \times (c + d)$<br>(dollars and cents)<br>(e) | Code         |
|----------------------------|---------------|--|--|---|--------------|
| Orange                     | 2             |  |  |   | 3354         |
| Orleans                    | 3             |  |  |   | L3477        |
| Fulton (city)              | 3             |  |  |   | L3537        |
| Oswego (city)              | 3             |  |  |   | L3547        |
| <hr/>                      |               |  |  |   |              |
| Otsego                     | 2             |  |  |   | L3607        |
| Putnam                     | 3             |  |  |   | 3726         |
| Rensselaer                 | 3             |  |  |   | L3878        |
| Rockland                   | 2             |  |  |   | 3907         |
| St. Lawrence - except      | 3             |  |  |   | L4097        |
| Ogdensburg (city)          | 3             |  |  |   | L4017        |
| Saratoga                   | 3             |  |  |   | L4103        |
| Schenectady                | 3             |  |  |   | L4234        |
| Schoharie                  | 2             |  |  |   | L4302        |
| Schuyler                   | 3             |  |  |   | L4407        |
| Seneca                     | 3             |  |  |   | 4517         |
| Steuben - except           | 3             |  |  |   | L4687        |
| Hornell (city)             | 3             |  |  |   | L4627        |
| Corning (city)             | 3             |  |  |   | L4617        |
| <hr/>                      |               |  |  |   |              |
| Suffolk                    | 3¼            |  |  |   | 4716         |
| Sullivan                   | 3             |  |  |   | L4817        |
| Tioga                      | 3             |  |  |   | L4905        |
| Tompkins - except          | 3             |  |  |   | L5097        |
| Ithaca (city)              | 3             |  |  |   | L5017        |
| Ulster                     | 3             |  |  |   | L5117        |
| Warren - except            | 3             |  |  |   | L5297        |
| Glens Falls (city)         | 3             |  |  |   | L5217        |
| <hr/>                      |               |  |  |   |              |
| Washington                 | 3             |  |  |   | L5307        |
| Wayne                      | 3             |  |  |   | L5407        |
| Westchester - except       | 1½            |  |  |   | 5597         |
| Mount Vernon (city)        | 4             |  |  |   | 5518         |
| New Rochelle (city)        | 3             |  |  |   | 6575         |
| White Plains (city)        | 3             |  |  |   | 5567         |
| Yonkers (city)             | 4             |  |  |   | 6567         |
| <hr/>                      |               |  |  |   |              |
| Wyoming                    | 3             |  |  |   | 5607         |
| Yates                      | 3             |  |  |   | L5707        |
| <hr/>                      |               |  |  |   |              |
| <b>New York City</b>       | <b>4</b>      |  |  |   | <b>L8007</b> |
| <hr/>                      |               |  |  |   |              |
| <hr/>                      |               |  |  |   |              |
| <hr/>                      |               |  |  |   |              |

Totals (these figures should be the total of both the left and right sides of this page.)

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|--|--|--|
|  |  |  |
|--|--|--|

Box B on Page 1  
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Box C on Page 1  
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Line 1 on Page 1  
ST-810

Transfer these totals to \_\_\_\_\_

