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Quarterly Schedule U

Use this form to report transactions for the period June 1, 1992, through August 31, 1992, only.

Use Schedule U to report sales and use tax on the transactions described below.

General Instructions

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

Machinery, 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 in production. Sales or use of these items are 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, these services are subject to all local sales and use taxes.

Report on the appropriate line of this form the following taxable sales of property or services, or purchases subject to use tax:

- 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; and
- B. parts with a useful life of one year or less, tools and supplies used in or on telephone central office or station equipment 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.
- C. The services of installing, repairing, maintaining or servicing:
 - machinery and equipment used directly and predominantly in production;
 - telephone and telegraph central office and station equipment used directly and predominantly in receiving at destination or initiating and switching telephone or telegraph communication; and
 - parts, tools and supplies used in connection with this machinery and equipment.

Specific Instructions

Tax rate - column (b)

Use the rates shown in column (b). These are the local tax rates that apply in the jurisdictions listed in column (a).

Taxable sales and services - column (c)

Report on the appropriate lines receipts from taxable sales and services in the taxing jurisdictions listed in column (a).

Enter the total of the amounts reported on both sides of this page on the **Totals** line and include this total in the amount reported in box B on Part I of Form ST-100.

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, and purchases of tools, supplies and services that are taxable but upon which no tax has been paid.

Enter the total of the amounts reported on both sides of this schedule on the **Totals** line and include this total in box C on Part I of Form ST-100.

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 **Totals** line.

Include the total sales and use tax reported on this schedule in the amount reported on line 1, Part I of Form ST-100.

Credits

Credits that can be identified by locality should be taken on the appropriate line on this form. Show net credits (negative amounts) in parentheses. Credits taken on this form should be included in the total amount entered in box D on Part I of Form ST-100.

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Print name, address and identification nu			
Name		Identification number	•
Street address	City	State	ZIP code

		Taxable Sales	fore making entries bei	Sales and Use Taxes	
Taxing Jurisdiction	% Rate (b)	and Services (to nearest dollar) (c)	to Use Tax (to nearest dollar)	b × (c + d) (dollars and cents) (e)	Code
(a) Albany County	3	(U)	(4)	<u> </u>	L0177
	4				L0215
Allegany County	3				L0317
Broome County					L0499
Cattaraugus County (outside cities of Olean and Salamanca) .	. 4			• .	L0419
Olean (city only)					L0429
Salamanca (city only)					L0507
Cayuga County	3				L0607
Chautauqua County	3		<u> </u>		L0797
Chemung County (outside city of Elmira)					
Elmira (city only)					L0717
Chenango County (outside city of Norwich) .		,			L0805
Norwich (city only)					L0844
Clinton County (outside city of Plattsburgh)	. 3				L0997
Plattsburgh (city only)	. 3				L0917
Columbia County	3				L1008
Cortland County (outside city of Cortland)	. 3				L1109
Cortland (city only)					L1112
Delaware County	2				L1202
Dutchess County	3				1305
Erie County	4		•		L1415
	3		<u> </u>		L1507
Essex County	3				L1607
Franklin County					L1706
Fulton County (outside cities of Gloversville and Johnstown)			-		L1715
Gloversville (city only)					
Johnstown (city only)				<u> </u>	L1724
Genesee County (outside city of Batavia)					1897
Batavia (city only)					1827
Greene County	3				L1917
Hamilton County	3			·	L2007
Herkimer County	3				L2100
Jetterson County	3				L2207
Lewis County	3				L2303
Livingston County	3				L2407
Madison County (outside city of Oneida)				·	L2582
Oneida (city only)					L2526
Monroe County	3				L2607
Montgomery County (outside city of Amsterdam)					L2797
Amsterdam (city only)					L2717
Nassau County	41/4				2805
	3	,			L2907
Niagara County	3				3007
Onelda County (outside cities of Rome, Sherrill and Utica)					L3039
Rome (city only)					L3048
Sherrill (city only)	3				
Utica (city only)	3				L3055
Onondaga County	3				L3107
Ontario County (outside cities of Canandaigua and Geneva)	. 3				L3277
Canandaigua (city only)	. 3		-		L3237
Geneva (city only)					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 that can be identified by locality should be taken on the appropriate line below. Show Net Credits (negative entries) in parentheses.

Attach to Form ST-100, New York State and Local Sales and Use Tax Return.



Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes b \times (c + d) (dollars and cents) (e)	Code
Orange County	3				3304
Orleans County	3				L3477
Fulton (city only)	3				L3537
Oswego (city only)	3				L3547
Otsego County	3				L3603
Putnam County	3				3726
Rensselaer County	3				L3878
Rockland County	3.				3906
St. Lawrence County (outside city of Ogdensburg)					L4097
Ogdensburg (city only)	3				L4017
Saratoga County	3				L4103
Schenectady County	3				L4234
Schoharie County	3				L4303
Schuyler County	3				L4407
Seneca County	3				4517
Steuben County (outside cities of Hornell and Corning)	3				L4687
Hornell (city only)	3				L4627
Corning (city only)	3				L4617
Suffolk County	3¾			<u> </u>	4705
Sullivan County	3				L4817
Tioga County	3				L4905
Tompkins County (outside city of Ithaca)	3				L5097
• • • • • • • • • • • • • • • • • • • •					L5017
Ithaca (city only)	3		1		L5117
Warren County (outside city of Glens Falls)	3				L5297
• • • • • • • • • • • • • • • • • • • •					L5217
Glens Falls (city only)					+
Washington County	3				L5307
Wayne County	3				L3407
Westchester County (outside cities of					
Mount Vernon, New Rochelle, White Plains and Yonkers)					5505
Mount Vernon (city only)	4				5518
New Rochelle (city only)	3				6575
White Plains (city only)	3				5567
Yonkers (city only)	4				6567
Wyoming County	3		-		5607
Yates County	3				L5707
New York City (Includes counties of Bronx, Kings (Brooklyn), Rew York (Manhattan) Queens and Richmond (Staten Island)	4				L8007
					
			 		+
Add column (c). Include this amount i					
Add column (d). Include this amount i					
Add column (e). Include this amount o	on line 1	, Part I, Form ST-100)		