

# **Quarterly Schedule U**



Use this form to report transactions for the period December 1, 1992, through February 28, 1993, 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:

- 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; 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
  - 3. 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 on Form ST-100, Part I, box B.

# 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 on Form ST-100, Part I, box C.

#### 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 Form ST-100, Part I, line 1.

## **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 on Form ST-100, Part I, box D.

Print name, address and identification number as shown on Form ST-100.

Name	Identification number	Identification number			
Street address	City	State	ZIP code		

Read instructions on front before making entries below					
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 × (c + d) (dollars and cents) (e)	Code
Albany County	4	(0)	(4)		L0179
Allegany County	4				L0215
Broome County	3				L0317
Cattaraugus County (outside cities of Olean and Salamanca)	4				L0499
Olean (city only)	4				L0419
Salamanca (city only)					L0429
Cayuga County	4				L0506
Chautauqua County	3				L0607
Chemung County (outside city of Elmira)			* ** * ********************************		L0797
Elmira (city only)					L0717
Chenango County (outside city of Norwich)	3				L0805
Norwich (city only)	+				L0844
Clinton County (outside city of Plattsburgh)					L0997
Plattsburgh (city only)					L0917
Columbia County	3				L1008
Cortland County (outside city of Cortland)				W. B. L. C.	L1106
Cortland (city only)	+				L1117
Delaware County	2				L1202
Dutchess County	3				1305
Erie County	4				
Essex County	3				L1415
Franklin County	3				L1507
Fulton County (outside cities of Gloversville and Johnstown)	3				+
Gloversville (city only)	3				L1706
Johnstown (city only)	3				L1715
Genesee County (outside city of Batavia)	3				L1724
Batavia (city only)	3				1897
Greene County	3				1827
Hamilton County	3				L1917
Herkimer County	3				L2007
Jefferson County					L2100
Lewis County	3				L2207
Livingston County	3				L2303
Madison County (outside city of Oneida)	3				L2407
Oneida (city only)	3				L2582
Monroe County	31/2				L2526
Montgomery County (outside city of Amsterdam)	3				L2606
Amsterdam (city only)	3				L2797
Nassau County	41/4				L2717
Niagara County	3				2805
Oneida County (outside cities of Rome, Sherrill and Utica)					L2907
Rome (city only)	4				L3003
	4 1/4				L3033
Sherrill (city only)	4				L3045
Utica (city only)	4				L3056
Ontario County (outside cities of Canandaigua and Geneva)	3				L3107
	3	, <u>, , , , , , , , , , , , , , , , , , </u>			L3277
Canandaigua (city only)	3				L3237
Geneva (city only)	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 that can be identified by locality should be taken on the appropriate line below. Show Net Credits (negative entries) in parentheses.

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Attach to Form ST-100, New York State and Local Quarterly 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 $\mathbf{b} \times (\mathbf{c} + \mathbf{d})$ (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				L4303
Seneca County	3				451/
Steuben County (outside cities of Hornell and Corning)	4				+
	4				L4685
Hornell (city only)	4				L4635
Corning (city only) Suffolk County	41/4				L4613
	3				4713
Sullivan County		•			L4817
Tioga County	3				L4905
Tompkins County (outside city of Ithaca)	4				L5093
Ithaca (city only)	4				L5016
Ulster County	3				L5117
Warren County (outside city of Glens Falls)	3				L5297
Glens Falls (city only)	3				L5217
Washington County	3				L5307
Wayne County	3				L5407
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	4				L5605
Yates County	3				L5707
New York City (Includes counties of Bronx, Kings (Brooklyn), New York (Manhattan) Queens and Richmond (Staten Island)	4				L8007
Add column (c). Include this amount of Form ST 100, Part I, box B					
Add column (d). Include this amount of	_				