

Use this form to report transactions for the period June 1, 1997, through August 31, 1997, only.

#### Vendor Collection Credit

The vendor collection credit does not apply to sales reported on this schedule.

## **General Instructions**

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

Effective September 1, 1996, parts, with a useful life of one year or less, tools or supplies and the services described below are no longer taxable in New York City. See TSB-M-96(5)S

As of September 1, 1996, 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.

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, **except the New York City local tax**.

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

Installing, repairing, maintaining or servicing:

- 1. machinery and equipment used directly and predominantly in production;
- 2. 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 of services - column (c)

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

Enter the total of the amounts reported on pages 2 and 3 of this schedule on the last line of column (c). Include this total in the amount reported on Form ST-100, Part I, box B.

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

Enter the total of the amounts reported on pages 2 and 3 of this schedule on the last line of column (d). 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 pages 2 and 3 of this schedule on the last line of column (e).

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 claimed on this form should be included in the total amount entered on Form ST-100, Part I, box D.

#### New York State and Local Sales and Use Tax Return Quarterly Schedule U

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

Name			Identification nu	Identification number		
		•				
Street address		City		State	ZIP code	
<u> </u>	Incl		making surficient of			
Read	Instruc	tions on front before Taxable Sales	making entries below. Purchases Subject	Sales and Use Ta	YAS	
Taxing Jurisdiction (a)	% Rate (b)	of Services (to nearest dollar) (c)	to Use Tax (to nearest dollar) (d)	b $\times$ (c + d) (dollars and cent (e)		
Albany County	4	( )		( )	L0179	
Allegany County	4				L0215	
Broome County	4				L0313	
Cattaraugus County (outside cities of Olean and Salamanca)	4				L0499	
Olean (city only)	4				L0419	
Salamanca (city only)	4				L0429	
Cayuga County (outside city of Auburn)	4				L0503	
Auburn (city only)	4				L0552	
Chautauqua County	3				L0607	
Chemung County	3				L0793	
Chenango County (outside city of Norwich)	3				L0805	
Norwich (city only)	3				L0844	
Clinton County	3				L0993	
Columbia County	4				L1003	
Cortland County	4				L1122	
Delaware County	2				L1202	
Dutchess County	3				1305	
Erie County	4				L1415	
Essex County	3				L1507	
Franklin County	3				L1607	
Fulton County (outside cities of Gloversville and Johnstown)	3				L1706	
Gloversville (city only)	3				L1715	
Johnstown (city only)	3				L1724	
Genesee County (outside city of Batavia)	4				L1894	
Batavia (city only)	4				L1824	
Greene County	4				L1903	
Hamilton County	3				L2007	
Herkimer County	4				L2104	
Jefferson County	3				L2207	
Lewis County	3				L2303	
Livingston County	3				L2407	
Madison County (outside city of Oneida)	3				L2582	
Oneida (city only)	3				L2526	
Monroe County	4				L2605	
Montgomery County	3				L2793	
Nassau County	<b>4</b> <sup>1</sup> / <sub>4</sub>				2805	
Niagara County	3				L2907	
Oneida County (outside cities of Rome, Sherrill and Utica)	4				L3003	
Rome (city only)	41⁄4				L3033	
Sherrill (city only)	4				L3045	
Utica (city only)	4				L3056	
Onondaga County	3				L3107	
Ontario County (outside cities of Canandaigua and Geneva)	3				L3277	
Canandaigua (city only)	3				L3237	
Geneva (city only)	3				L3247	
Orange County	3				3304	
Orleans County	4				L3473	

## June 1, 1997, through August 31, 1997

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#### Sales or Use Tax on 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 Quarterly Sales and Use Tax Return.

Taxing Jurisdiction	% Rate (b)	Taxable Sales of 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
Oswego County (outside cities of Fulton and Oswego)	3	(-)	(-)	(-)	L3598
Fulton (city only)	3				L3537
Oswego (city only)	3				L3547
Otsego County	3				L3603
Putnam County	3				3726
Rensselaer County	4				L3875
Rockland County	3				3906
St. Lawrence County (outside city of Ogdensburg)	3				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)	4				L4688
Hornell (city only)	4				L4630
Corning (city only)	4				L4616
Suffolk County	4				4718
Sullivan County	3				L4817
Tioga County	3 <sup>1</sup> /2				L4903
Tompkins County (outside city of Ithaca)	4				L5096
Ithaca (city only)	4				L5030
Ulster County	-+ 3 <sup>3</sup> ⁄4				L5113
Warren County (outside city of Glens Falls)	3				L5297
Glens Falls (city only)	3				L5237
Washington County	3				L5217
Wayne County	3				L5407
	3				L3407
Westchester County (outside cities of Mount Vernon,	01/				5505
New Rochelle, White Plains and Yonkers) Mount Vernon (city only)	2 <sup>1</sup> / <sub>2</sub>				5505 5518
New Rochelle (city only)	4				6897
White Plains (city only)	4 3 <sup>1</sup> /2				5556
	4				6567
Yonkers (city only)	4				
Wyoming County					L5605
Yates County	3				L5707
Add column (c), pages 2 and 3. Include this amount on Form ST-100, Part I, box B				· · · · · · · · · · · · · · · · · · ·	<u> </u>
Add column (d), pages 2 and 3. Include this a Form ST-100 Part I, box C					4
Add column (e), pages 2 and 3. Include this a	mount	on Form ST-100, Part	I, line 1		