

New York State Department of Taxation and Finance

Quarterly Schedule U for Part-Quarterly Filers

Taxes on Services to Tangible Personal Property Used or Consumed in Production

Use this form to report transactions for the period December 1, 1998, through February 28, 1999, 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.

If you must file Schedule U, you must also complete Form ST-810, *New York State and Local Sales and Use Tax Return, Quarterly for Part-Quarterly Filers,* reporting any other taxable sales and purchases in Part II. See the specific instructions that follow for how to report your total Schedule U amounts on Form ST-810.

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:

- 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) and include this total in the amount reported on Form ST-810, 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) and include this total on Form ST-810, 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-810, 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-810, Part I, box D. New York State and Local Sales and Use Tax Return

Quarterly Schedule U for Part-Quarterly Filers

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

Name			Identification n	Identification number			
Street address		City		State ZIP code			
Street address		City		State ZIP code			
Read	linstru	ctions on front before	making entries below				
Read instructions on front before making entries below. Taxable Sales Purchases Subject Sales and Use Taxes							
Taxing Jurisdiction	% Rate	of Services (to nearest dollar)	to Use Tax (to nearest dollar)	$\mathbf{b} \times (\mathbf{c} + \mathbf{d})$ (dollars and cents)	Code		
(a)	(b)	(c)	(d)	(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	4 ¹ / ₄				2805		
Niagara County	3				L2907		
Oneida County (outside cities of Rome, Sherrill and Utica)	4				L3003		
Rome (city only)	4 ¹ / 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		

December 1, 1998, through February 28, 1999

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-810, New York State and Local Sales and Use Tax Return – Quarterly for Part-Quarterly Filers.					
		Taxable Sales	Purchases Subject	Sales and Use Taxes	
Taxing Jurisdiction	% Rate	of Services (to nearest dollar)	to Use Tax (to nearest dollar)	$\mathbf{b} \times (\mathbf{c} + \mathbf{d})$ (dollars and cents)	Code
(a)	(b)	(c)	(d)	(e)	
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	31/2				L4233
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 ¹ / ₂				L4903
Tompkins County (outside city of Ithaca)	4				L5096
Ithaca (city only)	4				L5013
Ulster County	3 ³ ⁄ ₄				L5113
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)	21/2				5505
Mount Vernon (city only)	4				5518
New Rochelle (city only)	4				6897
White Plains (city only)	31/2				5556
Yonkers (city only)	4				6567
Wyoming County	4				L5605
Yates County	3				L5707
Add column (c), pages 2 and 3. Include this					
amount on Form ST-810, Part I, box B	L				
Add column (d), pages 2 and 3. Include this Form ST-810 Part I, box C					
Add column (e), pages 2 and 3. Include this	amount	on Form ST-810, Part	I, line 1		_