New York State and Local Sales and Use Tax Return

Quarterly Schedule U

U

Use this form to report only transactions for the period

December 1, 1990 — February 28, 1991

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

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.

Machinery or 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, 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**.

(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**.

(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
3. Parts, tools and supplies used in connection with this machinery, equipment and apparatus.

Specific Instructions

Tax rate - Column (b)

The rates shown in Column (b) are the local tax rates that 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-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, 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-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 "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-100.

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-100.

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

ST-100.1 (12/90) **391**

New York State and Local
Page 2 Quarte

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

Name	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	3				L0177
Allegany	4				L0215
Broome	3				L0317
Cattaraugus - except	4				L0499
Olean (city)	4				L0419
Salamanca (city)	4				L0429
Cayuga	3				L0507
Chautauqua	3				L0607
Chemung - except	3				L0797
Elmira (city)	3				L0717
Chenango - except	2				L0803
Norwich (city)	3				L0844
Clinton - except	3				L0997
Plattsburgh (city)	3				L0917
Columbia	3				L1008
Cortland	3				L1107
Delaware	2				L1202
Dutchess	3				1305
Erie	4				L1415
Essex	3				L1507
Franklin	3				L1607
Fulton (county) - except	3				L1706
Gloversville (city)	3				L1715
Johnstown (city)	3				L1724
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
Madison - except	3				L2582
Oneida (city)	3				L2526
Monroe	3				L2607
Montgomery - except	3				L2797
Amsterdam (city)	3				L2717
Nassau	3¾				2883
Niagara	3				L2907
Oneida - except	3				3007
Rome (city)	3¼				L3039
Sherrill (city)	3				L3048
Utica (city)	3				L3055
Onondaga	3				L3107
Ontario - except	3				L3277
Canandaigua (city)	3				L3237
Geneva (city)	3				L3247

Do Not Tear This Page Apar

Both Side Of This Page Must Be Filed

Sales and Use Tax Return
rly Schedule U

December 1, 1990 — February 28, 1991

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

U

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-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 × (c + d) (dollars and cents) (e)	Code
Orange	2				3354
Orleans	3				L3477
Fulton (city)	3				L3537
Oswego (city)	3				L3547
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
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
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
Wyoming	3				5607
Yates	3				L5707
New York City	4				L8007
Totals (these figures should be the total of both the left and right sides of this page.)					
		Transfer this amount to Box B on Page 1 ST-100	**Transfer this amount to Box C on Page 1 ST-100**	**Transfer this amount to Line 1 on Page 1 ST-100**	