



# Quarterly Schedule U

# 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:
  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 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 |          |
| Street address | City | State                 | ZIP code |

**Read instructions on front before making entries below**

| Taxing Jurisdiction<br>(a)                                   | % Rate<br>(b) | Taxable Sales and Services<br>(to nearest dollar)<br>(c) | Purchases Subject to Use Tax<br>(to nearest dollar)<br>(d) | Sales and Use Taxes<br>$b \times (c + d)$<br>(dollars and cents)<br>(e) | Code  |
|--|---------------|--|--|---|-------|
| Albany County  | 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)  | 4             |  |  |   | L0429 |
| Cayuga County  | 4             |  |  |   | L0506 |
| Chautauqua County  | 3             |  |  |   | L0607 |
| Chemung County (outside city of Elmira)                      | 3             |  |  |   | L0797 |
| Elmira (city only)   | 3             |  |  |   | L0717 |
| Chenango County (outside city of Norwich)                    | 3             |  |  |   | L0805 |
| Norwich (city only)  | 3             |  |  |   | L0844 |
| Clinton County (outside city of Plattsburgh)                 | 3             |  |  |   | L0997 |
| Plattsburgh (city only)                                      | 3             |  |  |   | L0917 |
| Columbia County  | 3             |  |  |   | L1008 |
| Cortland County (outside city of Cortland)                   | 4             |  |  |   | L1106 |
| Cortland (city only)   | 4             |  |  |   | L1117 |
| 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)                     | 3             |  |  |   | 1897  |
| Batavia (city only)  | 3             |  |  |   | 1827  |
| Greene County  | 3             |  |  |   | L1917 |
| Hamilton County  | 3             |  |  |   | L2007 |
| Herkimer County  | 3             |  |  |   | L2100 |
| 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  | 3½            |  |  |   | L2606 |
| Montgomery County (outside city of Amsterdam)                | 3             |  |  |   | L2797 |
| Amsterdam (city only)  | 3             |  |  |   | L2717 |
| Nassau County  | 4¼            |  |  |   | 2805  |
| Niagara County   | 3             |  |  |   | L2907 |
| Oneida County (outside cities of Rome, Sherrill and Utica)   | 4             |  |  |   | L3003 |
| Rome (city only)   | 4¼            |  |  |   | 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 |

Do not tear this page apart. You must file entire form.

