



Quarterly Schedule U

U

Use this form to report transactions for the period **December 1, 1994**, through **February 28, 1995**, only.

Vendor Collection Credits

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

3. parts, tools and supplies used in connection with this machinery and equipment.

General Instructions

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

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

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 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)

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 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 **both** sides 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.

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 $b \times (c + d)$ (dollars and cents) (e)	Code
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	4				L0506
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	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)	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

Do not use the page for:

