New York State Department of Taxation and Finance

# Quarterly Schedule U for Part-Quarterly Filers

**U**

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

Use this form to report transactions for the period **March 1, 1998,** through **May 31, 1998, 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:

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) 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 number |
|---|---|
| Street address / City / State / ZIP code | |

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

| Taxing Jurisdiction (a) | % Rate (b) | Taxable Sales of 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 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 | 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 |
| Orange County | 3 | | | | 3304 |
| Orleans County | 4 | | | | L3473 |

**March 1, 1998,** through **May 31, 1998**

# U

**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.*

**1298**

| **Taxing Jurisdiction** (a) | % **Rate** (b) | **Taxable Sales of 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** |
|---|---|---|---|---|---|
| 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 | 3½ | | | | L4903 |
| Tompkins County (outside city of Ithaca) | 4 | | | | L5096 |
| Ithaca (city only) | 4 | | | | L5013 |
| Ulster County | 3¾ | | | | 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) | 2½ | | | | 5505 |
| Mount Vernon (city only) | 4 | | | | 5518 |
| New Rochelle (city only) | 4 | | | | 6897 |
| White Plains (city only) | 3½ | | | | 5556 |
| Yonkers (city only) | 4 | | | | 6567 |
| Wyoming County | 4 | | | | L5605 |
| Yates County | 3 | | | | L5707 |
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Add column (c), pages 2 and 3. Include this amount on Form ST-810, Part I, box B.....

Add column (d), pages 2 and 3. Include this amount on 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 .....