

**QUARTERLY SCHEDULE U (PAGE 2 SUPPLEMENT)****THIS FORM IS TO BE USED TO REPORT SALES AND USE TAX ON  
THE FOLLOWING TRANSACTIONS ONLY:**

Machinery parts, tools and supplies used or consumed in production are subject to the local sales and use tax within the City of New York. These items are exempt from local sales and use taxes outside the City of New York. These items are also exempt from the statewide sales and use taxes.

Report on the New York City line of this form the sale of qualifying parts, tools and supplies or the purchases of these items which are subject to use tax.

The services of installing, repairing, maintaining or servicing production machinery, equipment, apparatus, parts, tools and supplies are subject to all local sales and use taxes. These services are exempt from the statewide sales and use taxes.

Report on the appropriate line of this form the sales of these services or purchases of these services which are subject to use tax.

Schedule U (Page 2 Supplement) should be used to report the following sales 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**. (For machinery parts with a useful life of more than one year, see ST-851.1, Instructions, Page 2, Column (c).)
- (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**. (For parts with a useful life or more than one year, see ST-851.1, Instructions, Page 2, Column (c).)
- (c) The services of installing, repairing, maintaining or servicing:
  - I. Machinery and equipment used directly and predominantly in production.
  - II. 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.
  - III. Parts, tools and supplies used in connection with this machinery, equipment and apparatus.

**INSTRUCTIONS**

*Please complete the inside of this form as follows:*

**TAX RATE - Column (b)**

The rates shown in Column (b) are the local tax rates which 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 of the amounts reported on both sides in this column on the "Total" line and in the amount reported in Box B on Page 1 of Form ST-810.

**PURCHASES SUBJECT TO USE TAX - Column (d)**

Report on the New York City line purchases of qualifying parts, tools, supplies and services which are taxable but upon which no tax has been paid.

Enter the total of the amount reported in this column on the "Total" line and in Box C on Page 1 of Form ST-810.

**SALES AND USE TAXES - Column (e)**

The amount of tax to be reported is either:

- 1) Tax computed based on rate in Column (b), or,
- 2) The amount actually collected or which should have been collected from your customers, whichever is greater.

Enter the sum of all amounts reported on both sides in this column on the "Total" line.

Include the total sales tax reported on **both sides** of this form in the amount reported on line 1, Page 1 of Form ST-810.

**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 the ST-810.

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

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<br>(a) | %<br>RATE<br>(b) | TAXABLE SALES<br>AND SERVICES<br>(to nearest dollar)<br>(c) | PURCHASES SUBJECT<br>TO USE TAX<br>(to nearest dollar)<br>(d) | SALES AND USE TAXES<br>b x (c + d)<br>(dollar and cents)<br>(e) | CODE  |
|----------------------------|------------------|---|---|---|-------|
| Albany                     | 3                |   |   |   | L0177 |
| Allegany                   | 3                |   |   |   | L0217 |
| Broome                     | 3                |   |   |   | L0317 |
| Cattaraugus - except       | 3                |   |   |   | L0497 |
| Olean (city)               | 3                |   |   |   | L0417 |
| Salamanca (city)           | 3                |   |   |   | L0427 |
| Cayuga                     | 3                |   |   |   | L0507 |
|                            |                  |   |   |   |       |
| Chautauqua                 | 3                |   |   |   | L0607 |
| Chemung - except           | 3                |   |   |   | L0797 |
| Elmira (city)              | 3                |   |   |   | L0717 |
| Chenango                   | 2                |   |   |   | L0807 |
| Clinton - except           | 3                |   |   |   | L0997 |
| Plattsburgh (city)         | 3                |   |   |   | L0917 |
| Columbia                   | 3                |   |   |   | L1008 |
|                            |                  |   |   |   |       |
| Cortland                   | 3                |   |   |   | L1107 |
| Dutchess - except          | 1                |   |   |   | L1307 |
| Poughkeepsie (city)        | 3                |   |   |   | L1337 |
| Erie                       | 4                |   |   |   | L1415 |
| Essex                      | 3                |   |   |   | L1507 |
| Franklin                   | 3                |   |   |   | L1607 |
| Fulton (county)            | 3                |   |   |   | L1707 |
|                            |                  |   |   |   |       |
| Genesee - except           | 3                |   |   |   | 1897  |
| Batavia (city)             | 3                |   |   |   | 1827  |
| Greene                     | 3                |   |   |   | L1917 |
| Hamilton                   | 3                |   |   |   | L2007 |
| Jefferson                  | 3                |   |   |   | L2207 |
| Lewis                      | 2                |   |   |   | 2307  |
| Livingston                 | 3                |   |   |   | L2407 |
| Madison - except           | 3                |   |   |   | L2582 |
| Oneida (city)              | 3                |   |   |   | L2526 |
| Monroe                     | 3                |   |   |   | L2607 |
| Montgomery - except        | 3                |   |   |   | L2797 |
| Amsterdam (city)           | 3                |   |   |   | L2717 |
| Nassau - except            | 4                |   |   |   | 2857  |
| Glen Cove                  | 4                |   |   |   | 2894  |
|                            |                  |   |   |   |       |
| Niagara                    | 3                |   |   |   | L2907 |
| Oneida - except            | 3                |   |   |   | 3007  |
| Rome (city)                | 3                |   |   |   | L3038 |
| Sherrill (city)            | 3                |   |   |   | L3048 |
| Utica (city)               | 3                |   |   |   | L3055 |
| Onondaga                   | 3                |   |   |   | L3107 |
| Ontario - except           | 3                |   |   |   | L3277 |
| Canandaigua (city)         | 3                |   |   |   | L3237 |
| Geneva (city)              | 3                |   |   |   | L3247 |

D  
N  
TE  
TH  
PA  
AP  
  
 BO  
SI  
C  
T  
PA  
M  
FI

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



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-810, New York State & Local Sales & Use Tax Return

NO  
 OT  
 AR  
 HIS  
 AGE  
 ART.

OTH  
 DES  
 OF  
 HIS  
 AGE  
 JUST  
 BE  
 LED.

| TAXING JURISDICTION<br>(a)  | %<br>RATE<br>(b) | TAXABLE SALES<br>AND SERVICES<br>(to nearest dollar)<br>(c) | PURCHASES SUBJECT<br>TO USE TAX<br>(to nearest dollar)<br>(d) | SALES AND USE TAXES<br>b x (c + d)<br>(dollar and cents)<br>(e) | CODE         |
|---|------------------|---|---|---|--------------|
| Orange  | 2                |   |   |   | 3357         |
| Orleans   | 3                |   |   |   | L3477        |
| Fulton (city)   | 3                |   |   |   | L3537        |
| Oswego (city)   | 3                |   |   |   | L3547        |
| Otsego  | 2                |   |   |   | L3607        |
| Putnam  | 2½               |   |   |   | 3727         |
| Rensselaer  | 3                |   |   |   | L3878        |
| Rockland  | 2                |   |   |   | 3907         |
|   |                  |   |   |   |              |
| St. Lawrence - except<br>Ogdensburg (city)  | 3                |   |   |   | L4097        |
| Saratoga  | 3                |   |   |   | L4017        |
|   |                  |   |   |   | L4103        |
|   |                  |   |   |   |              |
| Schenectady (city)  | 2½               |   |   |   | L4212        |
| Schoharie   | 2                |   |   |   | L4302        |
| Schuyler  | 3                |   |   |   | L4407        |
| Seneca  | 3                |   |   |   | 4517         |
|   |                  |   |   |   |              |
| Steuben - except<br>Hornell (city)<br>Corning (city)  | 3                |   |   |   | L4687        |
|   | 3                |   |   |   | L4627        |
|   | 3                |   |   |   | L4617        |
| Suffolk   | 3¼               |   |   |   | 4716         |
| Sullivan  | 3                |   |   |   | L4817        |
| Tioga   | 3                |   |   |   | L4905        |
| Tompkins - except<br>Ithaca (city)  | 3                |   |   |   | L5097        |
|   | 3                |   |   |   | L5017        |
|   |                  |   |   |   |              |
| Ulster  | 3                |   |   |   | L5117        |
| Warren - except<br>Glens Falls (city)   | 3                |   |   |   | L5297        |
|   | 3                |   |   |   | L5217        |
| Washington  | 3                |   |   |   | L5307        |
| Wayne   | 3                |   |   |   | L5407        |
| Westchester - except<br>Mount Vernon (city)<br>New Rochelle (city)<br>White Plains (city)<br>Yonkers (city) | 1½               |   |   |   | 5597         |
|   | 4                |   |   |   | 5518         |
|   | 3                |   |   |   | 6575         |
|   | 3                |   |   |   | 5567         |
|   | 3                |   |   |   | 6567         |
|   | 4                |   |   |   | 5607         |
| Wyoming   | 3                |   |   |   | L5707        |
| Yates   | 3                |   |   |   |              |
|   |                  |   |   |   |              |
| <b>NEW YORK CITY</b>  | <b>4</b>         |   |   |   | <b>L8007</b> |
|   |                  |   |   |   |              |
|   |                  |   |   |   |              |

**TOTALS** (these amounts should be the total of BOTH the left and right SIDES of this page)

Box B on Page 1,  
ST-810

Box C on Page 1,  
ST-810

Line 1 on Page 1,  
ST-810

Transfer these totals to

