New York State Department of Taxation and Finance

Quarterly Schedule U

U

Use this form to report transactions for the period **September 1, 1995,** through **November 30, 1995, only.**

Vendor Collection Credit

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

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

   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 pages 2 and 3 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 pages 2 and 3 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 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-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 × (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	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

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Sales or Use Tax on Parts, Tools, Supplies and 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-100, *New York State and Local Quarterly 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 County	3				3304
Orleans County	4				L3473
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	4¼				4715
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
New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island))	4				L8007

Add column (c), pages 2 and 3. Include this amount on Form ST-100, Part I, box B

Add column (d), pages 2 and 3. Include this amount on Form ST-100, Part I, box C

Add column (e). Include this amount on Form ST-100, Part I, line 1