



Quarterly Schedule U for Part-Quarterly Filers

U

Use this form to report transactions for the period **December 1, 1996**, through **February 28, 1997**, 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.

Effective September 1, 1996, parts with a useful life of one year or less, tools, supplies, and the services described below, are no longer taxable in New York City.

As of this date, 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.

