



## Quarterly Schedule U

Use this form to report only transactions for the period

**March 1, 1991 — May 31, 1991**

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

### General Instructions

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** of 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 or consumed 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 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**.
- (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 equipment and station apparatus 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, equipment and apparatus.

### Specific Instructions

#### Tax rate - column (b)

The rates shown in column (b) are the local tax rates that 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 amount reported on both sides of this page on the **Totals** line and include this total in the amount reported in box B on page 1 of Form ST-100.

#### 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 amount reported on both sides of this schedule on the **Totals** line and include this total in box C on page 1 of Form ST-100.

#### 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 page on the **Totals** line.

Include the total sales and use tax reported on this schedule in the amount reported on line 1, page 1 of Form ST-100.

#### Credits

Credits that 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 Form ST-100.

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

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	3				L0177
Allegany County	4				L0215
Broome County	3				L0317
Cattaraugus County (outside cities of Olean and Salamanca)	4				L0499
City of Olean only . . . . .	4				L0419
City of Salamanca only . . . . .	4				L0429
Cayuga County	3				L0507
Chautauqua County	3				L0607
Chemung County (outside city of Elmira)	3				L0797
City of Elmira only . . . . .	3				L0717
Chenango County (outside city of Norwich)	2				L0803
City of Norwich only . . . . .	3				L0844
Clinton County (outside city of Plattsburgh)	3				L0997
City of Plattsburgh only . . . . .	3				L0917
Columbia County	3				L1006
Cortland County (outside city of Cortland)	3				L1109
City of Cortland only . . . . .	3				L1112
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
City of Gloversville only . . . . .	3				L1715
City of Johnstown only . . . . .	3				L1724
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Genesee County (outside city of Batavia)	3				1897
City of Batavia only . . . . .	3				1827
Greene County	3				L1917
Hamilton County	3				L2007
Herkimer County	3				L2100
Jefferson County	3				L2207
Lewis County	3				L2303
Livingston County	3				L2407
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Madison County (outside city of Oneida)	3				L2582
City of Oneida only . . . . .	3				L2526
Monroe County	3				L2607
Montgomery County (outside city of Amsterdam)	3				L2797
City of Amsterdam only . . . . .	3				L2717
Nassau County	3¾				2883
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Niagara County	3				L2907
Oneida County (outside cities of Rome, Sherrill and Utica)	3				3007
City of Rome only . . . . .	3¾				L3039
City of Sherrill only . . . . .	3				L3048
City of Utica only . . . . .	3				L3055
Onondaga County	3				L3107
Ontario County (outside cities of Canandaigua and Geneva)	3				L3277
City of Canandaigua only . . . . .	3				L3237
City of Geneva 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.  
Net credits (negative entries) should be shown in parentheses.

Attach to Form ST-100, *New York State and Local 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	2				3354
Orleans County	3				L3477
City of Fulton only	3				L3537
City of Oswego only	3				L3547
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Otsego County	2				L3607
Putnam County	3				3726
Rensselaer County	3				L3878
Rockland County	2½				3908
St. Lawrence County (outside city of Ogdensburg)	3				L4097
City of Ogdensburg only	3				L4017
Saratoga County	3				L4103
Schenectady County	3				L4234
Schoharie County	2				L4302
Schuyler County	3				L4407
Seneca County	3				4517
Steuben County (outside cities of Hornell and Corning)	3				L4687
City of Hornell only	3				L4627
City of Corning only	3				L4617
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Suffolk County	3¼				4716
Sullivan County	3				L4817
Tioga County	3				L4905
Tompkins County (outside city of Ithaca)	3				L5097
City of Ithaca only	3				L5017
Ulster County	3				L5117
Warren County (outside city of Glens Falls)	3				L5297
City of Glens Falls only	3				L5217
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Washington County	3				L5307
Wayne County	3				L5407
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers)	1½				5597
City of Mount Vernon only	4				5518
City of New Rochelle only	3				6575
City of White Plains only	3				5567
City of Yonkers only	4				6567
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Wyoming County	3				5607
Yates County	3				L5707
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<b>New York City</b> (Includes Bronx, Kings (Brooklyn), New York (Manhattan) Queens and Richmond (Staten Island))	4				<b>L8007</b>
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Totals (these figures should be the total of both the left and right sides of this page).

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Transfer this amount to box B on page 1 Form ST-100      Transfer this amount to box C on page 1 Form ST-100      Transfer this amount to line 1 on page 1 Form ST-100