



Quarterly Schedule U

Use this form to report only transactions for the period

December 1, 1991 — February 29, 1992

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** 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)

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 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 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 of the amounts 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
Olean (city only)	4				L0419
Salamanca (city only)	4				L0429
Cayuga County	3				L0507
Chautauqua County	3				L0607
Chemung County (outside city of Elmira)	3				L0797
Elmira (city only)	3				L0717
Chenango County (outside city of Norwich)	3				L0805
Norwich (city only)	3				L0844
Clinton County (outside city of Plattsburgh)	3				L0997
Plattsburgh (city only)	3				L0917
Columbia County	3				L1008
Cortland County (outside city of Cortland)	3				L1109
Cortland (city 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
Gloversville (city only)	3				L1715
Johnstown (city only)	3				L1724
Genesee County (outside city of Batavia)	3				1897
Batavia (city 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
Madison County (outside city of Oneida)	3				L2582
Oneida (city only)	3				L2526
Monroe County	3				L2607
Montgomery County (outside city of Amsterdam)	3				L2797
Amsterdam (city only)	3				L2717
Nassau County	4 1/4				2805
Niagara County	3				L2907
Oneida County (outside cities of Rome, Sherrill and Utica)	3				3007
Rome (city only)	3 1/4				L3039
Sherrill (city only)	3				L3048
Utica (city only)	3				L3055
Onondaga County	3				L3107
Ontario County (outside cities of Canandaigua and Geneva)	3				L3277
Canandaigua (city only)	3				L3277
Geneva (city only)	3				L3237
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