

## Schedule H Clothing Exemption

Use this schedule to report only the sales of clothing eligible for exemption during the period **September 1, 1997,** through **September 7, 1997**.

(The vendor collection credit does not apply to sales reported on this schedule)

Recent legislation was enacted to exempt certain clothing from the 4% state sales and use tax for the one-week period that began on September 1, 1997, and ended on September 7, 1997.

Many localities also exempted this clothing from the local sales and use tax (see pages 2 or 3, column (b), for the locality where you made your sales).

### Clothing eligible for exemption

- **1.** Clothing that cost less than \$100 per item (including any charges for alteration) that is worn by a human being.
- **2.** Fabric, thread, yarn, buttons, snaps, hooks, zippers, and other items used to make or repair clothing, and that become part of the clothing.
- 3. Athletic clothing.

For a detailed list of clothing and supplies eligible for exemption, see TSB-M-97(7)S.

#### Clothing not eligible for exemption

- 1. Clothing that costs \$100 or more per item that is worn by a human being.
- 2. Footwear
- 3. Costumes or rented formal wear.
- 4. Items used to make or repair clothing eligible for exemption that are made from pearls, precious or semi-precious stones, jewels or metals, or imitations thereof.
- 5. Athletic equipment.
- 6. Protective devices such as motorcycle helmets.

Do not take any credits on this schedule unless the credits result from a sale of clothing eligible for exemption that was made during the period September 1 through September 7, 1997.

Schedule H must be filed to report any sales of clothing eligible for exemption made during the week of September 1 through September 7. Vendors who file Schedule H must also file the appropriate sales tax return to report sales occurring during the remainder of the reporting period and to report sales of clothing not eligible for exemption.

## Who must complete Schedule H

**All** vendors who sold any clothing eligible for exemption during the week of September 1 through September 7, 1997, must file Schedule H.

Vendors who report eligible sales in more than one jurisdiction must report such sales on each jurisdiction's line on Schedule H. The sale of items of clothing that **were not** eligible for exemption, and all sales of clothing made during the balance of the reporting period, **must** be reported on Form ST-100, ST-101, ST-102, or ST-810, as applicable.

### **Specific Instructions**

# Sales of clothing eligible for exemption — column (c)

Report in column (c) the sales of clothing eligible for exemption for each locality on the appropriate line. *(Do not include this amount in taxable sales on your sales tax return, Part II column c.)* Add the amounts reported in column (c), pages 2 and 3. Include this amount on your sales tax return, Part I, box A. If you file Form ST-102, include this amount in box 1. Add the column (c) amounts for the counties of Wayne, Yates, and Ontario and the cities of Canandaigua, Geneva, and Rome. Include this total on your sales tax return, Part I, box B. If you file Form ST-102, include this amount in Step 1.

# Purchases of clothing eligible for exemption — column (d)

Report in column (d) the purchases of clothing that would have been subject to use tax but were eligible for exemption or were subject to local use tax on the appropriate line. (Do not include clothing purchased for resale). Add the column (d) amounts for the counties of Wayne, Yates, and Ontario and the cities of Canandaigua, Geneva, and Rome. Include this total on your sales tax return, Part I, box C. If you file Form ST-102, include this amount in Step 1.

### Tax — column (e)

Multiply the amounts in column (c) and (d) by the tax rate in column (b). If column (b) is darkened, a zero rate applies. Therefore, no tax will be due in that jurisdiction.

Add the amounts reported in column (e), pages 2 and 3. Include this amount in Part I, on line 1, of your sales tax return. If you file Form ST-102, include this amount in Step 5.

#### New York State and Local Sales and Use Tax Return

## Schedule H

Print name, address, and identification number as shown on Form ST-100, ST-101, ST-102, or ST-810.										
Name		Ident	tificati	on nu	mber					
								1		
Street address	City					State	;		ZIP c	ode

Read instructions on front before making entries below.								
Taxing Jurisdiction (a)	% Rate (b)	Sales of clothing eligible for exemption (to nearest dollar) (c)	Purchases of clothing eligible for exemption (to nearest dollar) (d)	Sales and Use Taxes $\mathbf{b} \times (\mathbf{c} + \mathbf{d})$ (dollars and cents) (e)	Code			
Albany County					X0179			
Allegany County					X0215			
Broome County					X0313			
Cattaraugus County (outside cities of Olean and Salamanca)					X0499			
Olean (city only)					X0419			
Salamanca (city only)					X0429			
Cayuga County (outside city of Auburn)					X0503			
Auburn (city only)					X0552			
Chautauqua County					X0607			
Chemung County					X0793			
Chenango County (outside city of Norwich)					X0805			
Norwich (city only)					X0844			
Clinton County					X0993			
Columbia County					X1003			
Cortland County					X1122			
Delaware County					X1202			
Dutchess County					X1305			
Erie County					X1415			
Essex County					X1507			
Franklin County					X1607			
Fulton County (outside cities of Gloversville and Johnstown)					X1706			
Gloversville (city only)					X1715			
Johnstown (city only)					X1726			
Genesee County (outside city of Batavia)					X1894			
Batavia (city only)					X1824			
Greene County					X1903			
Hamilton County					X2007			
Herkimer County					X2104			
Jefferson County					X2207			
Lewis County					X2303			
Livingston County					X2407			
Madison County (outside city of Oneida)					X2582			
Oneida (city only)					X2526			
Monroe County					X2605			
Montgomery County					X2793			
Nassau County					X2805			
Niagara County					X2907			
Oneida County (outside cities of Rome, Sherrill and Utica)					X3003			
Rome (city only)	13/4				H3034			
Sherrill (city only)					X3045			
Utica (city only)					X3056			
Onondaga County					X3107			
Ontario County (outside cities of Canandaigua and Geneva)	3				H3277			
Canandaigua (city only)	3				H3237			
Geneva (city only)	3				H3247			
Orange County					X3304			
Orleans County					X3473			

#### Use this schedule to report only the sales of clothing eligible for exemption during the period September 1, 1997, through September 7, 1997.

Attach this schedule to your New York State and Local Sales and Use Tax Return, Form ST-100, ST-101, ST-102 or ST-810.

Check the box indicating the return to which this schedule is attached:

🗌 ST-100	🗌 ST-101
(298)	(A98)

□ ST-102 □ ST-810 (298)(A98) □ (0698)

Taxing Jurisdiction (a)	% Rate (b)	Sales of clothing eligible for exemption (to nearest dollar) (c)	Purchases of clothing eligible for exemption (to nearest dollar) (d)	Sales and Use Taxes $\mathbf{b} \times (\mathbf{c} + \mathbf{d})$ (dollars and cents) (e)	Code
Oswego County (outside cities of Fulton and Oswego)	-				X3599
Fulton (city only)					X3537
Oswego (city only)					X3547
Otsego County					X3603
Putnam County					X3726
Rensselaer County					X3875
Rockland County	1				X3906
St. Lawrence County (outside city of Ogdensburg)	1				X4097
Ogdensburg (city only)					X4017
Saratoga County	1				X4103
Schenectady County	1				X4234
Schoharie County					X4303
Schuyler County					X4407
Seneca County					X4517
Steuben County (outside cities of Hornell and Corning)					X4688
Hornell (city only)					X4630
Corning (city only)					X4616
Suffolk County	1				X4718
Sullivan County	1				X4817
Tioga County					X4903
Tompkins County (outside city of Ithaca)	1				X5096
Ithaca (city only)					X5013
Ulster County					X5113
Warren County (outside city of Glens Falls)					X5297
Glens Falls (city only)					X5217
Washington County	1				X5307
Wayne County	3				H5407
Westchester County (outside cities of Mount Vernon,					
New Rochelle, White Plains and Yonkers)					X5505
Mount Vernon (city only)					X5518
New Rochelle (city only)					X6897
White Plains (city only)					X5556
Yonkers (city only)					X6567
Wyoming County					X5605
Yates County	3				H5707
New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island))					X8009
Add column (c), pages 2 and 3. Include this amount on Form ST-100, ST-101, or ST-810 F Box A. For Form ST-102, include this amount Box 1 Add column (e), pages 2 and 3. Include this a	in 	on Form ST-100, ST-10	01, or ST-810 Part I,		
line 1. For Form ST-102, include this amount i					