



# Schedule H

**H**

Use this form to report transactions for the period **January 18, 1997, through January 24, 1997.**

## Vendor Collection Credit

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

## General Instructions

Recent legislation exempted certain clothing and footwear from state or state and local taxes for the one week period that began on January 18, 1997, and ended on January 24, 1997.

## Specific Information

Certain clothing and footwear were exempt from the statewide sales taxes for one week, from January 18, 1997, through January 24, 1997. The exemption was limited to items selling for less than \$500 per item (including any charges for alteration) for clothing and footwear. The clothing and footwear that were exempt may have been exempt from both state and local sales and use tax or from the state tax only (see pages 2 or 3, column (b), for the locality in which you made your sales).

### Exempt clothing and footwear

1. Clothing and footwear worn by people that cost less than \$500 per item.
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 exempt clothing, footwear and supplies, see TSB-M-96-(15)S.**

### Taxable clothing and footwear

1. Costumes or rented formal wear.
2. Items made from pearls, precious or semi-precious stones, jewels or metals, or imitations.
3. Athletic equipment.
4. Protective devices such as motorcycle helmets.

**Do not take any credits on this schedule unless the credits result from a sale that was made during the period January 18 through January 24, 1997.**

**Schedule H must be filed to report clothing and footwear sales made during the week of January 18 through January 24. Vendors who file Schedule H must also file the appropriate sales tax return to report sales occurring during the remainder of the reporting period.**

## Who must complete Schedule H

All vendors who sold any of the clothing or footwear during the week of January 18 through January 24, 1997, that was exempt or taxed at the local rate only, and:

1. Vendors who sold clothing and footwear from January 18 through January 24 **must** report sales of qualifying clothing and footwear on this form whether the items were subject to local tax or were fully exempt.
2. Vendors who report in more than one jurisdiction will have to report both taxable and non-taxable sales on this schedule if one jurisdiction imposes a local tax but another does not.
3. Items of clothing and footwear that **did not** qualify for the exemption, and all sales of clothing and footwear 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 or footwear - column (c)

Report on each appropriate line, the sales of clothing and footwear that were exempt from tax or subject only to the local tax in the locality shown on that line. Add the amounts reported in column (c) to the total amount reported on your sales tax return, Part I, box A. Subtract the exempt sales from the gross sales reported in column (c) and include the resulting balance (taxable sales) in Part I, box B.

### Purchases of clothing or footwear - column (d)

Report in column (d) any purchases of clothing or footwear that were exempt from use tax or subject only to local tax. (Do not include clothing or footwear purchased for resale.) Add the taxable amounts reported in column (d) and include that amount in Part I, box C.

### 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 the return.

