New York State Department of Taxation and Finance

2nd Quarter

Report of Clothing and Footwear Sales Eligible for Exemption

Quarterly Schedule H for Part-Quarterly Filers

File as an attachment to Form ST-810

Include with Form ST-810

0606

For the period:

August 30, 2005, through August 31, 2005

Due date:

Tuesday, September 20, 2005

Sales tax identification number	**Legal name** (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

Use this form **only** to report transactions for the period **August 30, 2005,** through **August 31, 2005.**

Who must file

Complete Form ST-810.7, Quarterly Schedule H for Part-Quarterly Filers, if you file Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers, and you sold any clothing or footwear eligible for exemption from the state sales and use tax during the period Tuesday, August 30, 2005, through Wednesday, August 31, 2005.

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than $110 per item and was exempt from the 4% state sales and use tax.

Items eligible for exemption include athletic clothing, as well as fabric, thread, yarn, buttons, snaps, hooks, zippers, and other items used to make or repair clothing, that became part of the clothing.

The following items are not eligible for exemption:

- Clothing and footwear that sold for $110 or more per item.
- Costumes or rented formal wear.
- Items made from pearls, precious or semi-precious stones, jewels, or metals, or imitations thereof, that are used to make or repair clothing eligible for exemption.
- Athletic equipment.
- Protective devices, such as motorcycle helmets.

Local taxing jurisdictions in the state also may elect to exempt sales of eligible clothing and footwear from their local tax rate.

If a local jurisdiction does not elect to exempt these sales, tax will be charged at the local rate only.

Sales of clothing and footwear not eligible for exemption are subject to both state and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-810.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-810 or on your business's Certificate of Authority for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

PART 1 — Sales made in jurisdictions that do not charge the local tax

You must complete Part 1, even though you owe no tax on these sales. Each location listed in Part 1 relies on the information reported to make important tax decisions.

Column C — Sales eligible for exemption — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line.

After entering information for all jurisdictions required, add the amounts in Column C and enter the total in the column totals box of Part 1, on page 3. Include this amount on Form ST-810, page 1, box 1, Gross sales and services. Do not transfer this amount to any other form or schedule.

Column D — Purchases eligible for exemption — Report in Column D purchases of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

After entering information for all jurisdictions required, add the amounts in Column D and enter the total in the column totals box of Part 1, on page 3.

PART 2 — Sales made in jurisdictions that charge the local tax

Column C — Sales subject to tax — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include these amounts on the individual jurisdiction lines on Form ST-810.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 1. Include this amount on Form ST-810, page 2, Column C, in box 3. Also transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule H line. (See Vendor collection credit below.)

Column D — Purchases subject to tax — Report in Column D purchases of eligible clothing and footwear that are subject to use tax for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

Total Column D and enter the amount in box 2. Include this amount on Form ST-810, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 3. Include this amount on Form ST-810, page 2, Column F, in box 5.

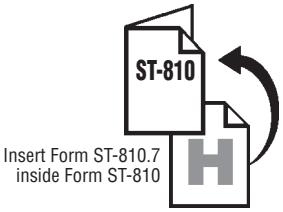
Vendor collection credit

Transfer the Column C total in Part 2 to Form ST-810, page 4, Step 7A, on the Schedule H line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-810.7 are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-810.7 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-810.7 inside Form ST-810

[ST-810.7 08/05 01/04 7]

Sales tax identification number

0606

Quarterly Schedule H for Part-Quarterly Filers

PART 1 **For sales made in jurisdictions that do not charge the local tax,** complete Part 1 for each locality where you made sales of eligible clothing and footwear that cost less than $110. If you made sales of clothing and footwear that cost $110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-810. (For sales of eligible clothing made in other localities, complete Part 2.)

You must complete this part even though you owe no tax on these sales.

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Sales eligible for exemption**	Column D **Purchases eligible for exemption**
Albany County	AL X0179	.00	.00
Allegany County	AL X0215	.00	.00
Broome County	BR X0313	.00	.00
Cattaraugus County (outside the following)	CA X0499	.00	.00
Olean (city)	OL X0419	.00	.00
Salamanca (city)	SA X0429	.00	.00
Cayuga County (outside the following)	CA X0503	.00	.00
Auburn (city)	AU X0552	.00	.00
Chautauqua County	CH X0607	.00	.00
Chemung County	CH X0793	.00	.00
Chenango County (outside the following)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Clinton County	CL X0993	.00	.00
Columbia County	CO X1003	.00	.00
Cortland County	CO X1122	.00	.00
Delaware County	DE X1202	.00	.00
Dutchess County	DU X1317	.00	.00
Erie County	ER X1415	.00	.00
Essex County	ES X1507	.00	.00
Franklin County	FR X1607	.00	.00
Fulton County (outside the following)	FU X1706	.00	.00
Gloversville (city)	GL X1715	.00	.00
Johnstown (city)	JO X1726	.00	.00
Genesee County	GE X1894	.00	.00
Greene County	GR X1903	.00	.00
Hamilton County	HA X2007	.00	.00
Herkimer County	HE X2104	.00	.00
Jefferson County	JE X2207	.00	.00
Livingston County	LI X2407	.00	.00
Madison County (outside the following)	MA X2582	.00	.00
Oneida (city)	ON X2526	.00	.00
Monroe County	MO X2605	.00	.00
Montgomery County	MO X2793	.00	.00
Niagara County	NI X2907	.00	.00
Oneida County (outside the following)	ON X3003	.00	.00
Rome (city)	RO X3034	.00	.00
Sherrill (city)	SH X3045	.00	.00
Utica (city)	**Report sales made in the city of Utica in Part 2.**		
Onondaga County	ON X3107	.00	.00
Ontario County (outside the following)	ON X3277	.00	.00
Canandaigua (city)	CA X3237	.00	.00
Geneva (city)	GE X3247	.00	.00
Orleans County	OR X3473	.00	.00
Oswego County (outside the following)	OS X3599	.00	.00
Fulton (city)	**Report sales made in the city of Fulton in Part 2.**		
Oswego (city)	OS X3505	.00	.00
Otsego County	OT X3603	.00	.00
Rensselaer County	RE X3875	.00	.00
Rockland County	RO X3924	.00	.00
St. Lawrence County	ST X4097	.00	.00

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Sales eligible for exemption	Column D Purchases eligible for exemption
Saratoga County (outside the following)	SA X4103	.00	.00
Saratoga Springs (city)	SA X4143	.00	.00
Schenectady County	SC X4234	.00	.00
Schoharie County	SC X4303	.00	.00
Schuyler County	SC X4407	.00	.00
Seneca County	SE X4517	.00	.00
Steuben County (outside the following)	ST X4688	.00	.00
Corning (city)	CO X4616	.00	.00
Hornell (city)	HO X4630	.00	.00
Suffolk County	SU X4707	.00	.00
Sullivan County	SU X4817	.00	.00
Tioga County	TI X4903	.00	.00
Tompkins County (outside the following)	TO X5096	.00	.00
Ithaca (city)	IT X5013	.00	.00
Ulster County	UL X5113	.00	.00
Warren County (outside the following)	WA X5297	.00	.00
Glens Falls (city)	GL X5217	.00	.00
Washington County	WA X5307	.00	.00
Wayne County	WA X5407	.00	.00
Wyoming County	WY X5605	.00	.00
Yates County	YA X5707	.00	.00
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE X8024	.00	.00
Column totals (Part 1):		.00	.00

▲ **Include this amount on Form ST-810, page 1, box 1, Gross sales and services.**

▲ **Do not transfer this total to any other form or schedule.**

PART 2 **For sales made in jurisdictions that charge the local tax,** complete Part 2 for each locality where you made sales of eligible clothing and footwear that cost less than $110. If you made sales of clothing and footwear that cost $110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-810. (For sales of eligible clothing made in other localities, complete Part 1.)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Sales subject to tax +	Column D Purchases subject to tax ×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Lewis County	LE H2313	.00	.00	3¾%	
Nassau County	NA H8277	.00	.00	4⅝%	
Oneida County (outside the following)	**Report sales made in Oneida Co., outside the cities of Rome, Sherrill, and Utica, in Part 1.**				
Rome (city)	**Report sales made in the city of Rome in Part 1.**				
Sherrill (city)	**Report sales made in the city of Sherrill in Part 1.**				
Utica (city)	UT H3080	.00	.00	1½%	
Orange County	OR H1355	.00	.00	4⅛%	
Oswego County (outside the following)	**Report sales made in Oswego Co., outside the cities of Fulton and Oswego, in Part 1.**				
Fulton (city)	FU H3535	.00	.00	4%	
Oswego (city)	**Report sales made in the city of Oswego in Part 1.**				
Putnam County	PU H3705	.00	.00	3⅜%	
Westchester County (outside the following)	WE H5545	.00	.00	3⅜%	
Mount Vernon (city)	MO H5547	.00	.00	4⅜%	
New Rochelle (city)	NE H6899	.00	.00	4⅜%	
White Plains (city)	WH H5548	.00	.00	3⅞%	
Yonkers (city)	YO H6570	.00	.00	4⅜%	
Column totals (Part 2):		1 .00	2 .00		3

▲ **Include this amount on Form ST-810, page 2, Column C, in box 3, and on Form ST-810, page 4, Step 7A, on the Schedule H line.**

▲ **Include this amount on Form ST-810, page 2, Column D, in box 4.**

▲ **Include this amount on Form ST-810, page 2, Column F, in box 5.**

Need help?

Internet access: www.nystax.gov
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-810-I, Instructions for Form ST-810, page 4.