New York State Department of Taxation and Finance

3rd Quarter

Report of Clothing and Footwear Sales Eligible for Exemption

Quarterly Schedule H

File as an attachment to Form ST-100

For tax period:
September 1, 2006, through November 30, 2006

Due date:
Wednesday, December 20, 2006

Include with Form ST-100

307

Sales tax identification number	**Legal name** *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Who must file

Complete Form ST-100.7, *Quarterly Schedule H,* if you file Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return,* and you sold any clothing or footwear eligible for exemption from the state sales and use tax.

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.

For a detailed list of eligible clothing and footwear, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006).*

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. This election may only be made once a year to cover the annual period March 1 through February 28/29. For a listing of jurisdictions that exempted the local tax during this period, see Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear.*

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-100.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-100 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 2. Include this amount on Form ST-100, 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 2.

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-100.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-100, page 2, Column C, in box 3.

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 8. Include this amount on Form ST-100, page 2, Column D, in box 4.

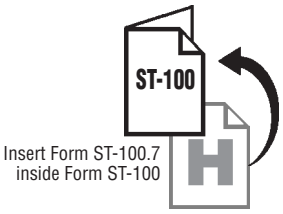
Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 9. Include this amount on Form ST-100, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-100.7 and any other attachments with Form ST-100 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-100.7 inside Form ST-100

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-100. (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**
Broome County	BR X0330	.00	.00
Chautauqua County	CH X0607	.00	.00
Chenango County (outside the following)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Columbia County	CO X1003	.00	.00
Delaware County	DE X1202	.00	.00
Dutchess County	DU X1317	.00	.00
Greene County	GR X1903	.00	.00
Hamilton County	HA X2007	.00	.00
Madison County (outside the following)	MA X2582	.00	.00
Oneida (city)	**Report sales made in the city of Oneida in Part 2.**		
Rensselaer County	RE X3875	.00	.00
Schuyler County	SC X4413	.00	.00
Tioga County	TI X4903	.00	.00
Wayne County	WA X5407	.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-100, 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-100. (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
Albany County	AL H0175	.00	.00	4%	
Allegany County	AL H0225	.00	.00	4½%	
Cattaraugus County (outside the following)	CA H0495	.00	.00	4%	
Olean (city)	OL H0444	.00	.00	4%	
Salamanca (city)	SA H0425	.00	.00	4%	
Cayuga County (outside the following)	CA H0510	.00	.00	4%	
Auburn (city)	AU H0555	.00	.00	4%	
Chemung County	CH H0716	.00	.00	4%	
Clinton County	CL H0922	.00	.00	3¾%	
Cortland County	CO H1110	.00	.00	4%	
Erie County	ER H1445	.00	.00	4¾%	
Essex County	ES H1509	.00	.00	3¾%	
Franklin County	FR H1615	.00	.00	4%	
Fulton County (outside the following)	FU H1700	.00	.00	4%	
Gloversville (city)	GL H1716	.00	.00	4%	
Johnstown (city)	JO H1779	.00	.00	4%	
Genesee County	GE H1893	.00	.00	4%	
Herkimer County	HE H2105	.00	.00	4%	
Jefferson County	JE H2220	.00	.00	3¾%	
Lewis County	LE H2313	.00	.00	3¾%	
Livingston County	LI H2415	.00	.00	4%	
Column subtotals (Part 2; *also enter on page 3, boxes 4, 5, and 6*):		1	2		3

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
Madison County (outside the following)	**Report sales made in Madison County, outside the city of Oneida, in Part 1.**				
Oneida (city)	ON H2528	.00	.00	2%	
Monroe County	MO H2609	.00	.00	4%	
Montgomery County	MO H2785	.00	.00	4%	
Nassau County	NA H8277	.00	.00	4⅝%	
Niagara County	NI H2973	.00	.00	4%	
Oneida County (outside the following)	ON H3090	.00	.00	5%	
Rome (city)	RO H3038	.00	.00	5%	
Sherrill (city)	SH H3048	.00	.00	4%	
Utica (city)	UT H3055	.00	.00	5%	
Onondaga County	ON H3115	.00	.00	4%	
Ontario County	ON H3286	.00	.00	3⅛%	
Orange County	OR H1355	.00	.00	4⅛%	
Orleans County	OR H3476	.00	.00	4%	
Oswego County (outside the following)	OS H3595	.00	.00	4%	
Fulton (city)	FU H3535	.00	.00	4%	
Oswego (city)	OS H3546	.00	.00	4%	
Otsego County	OT H3617	.00	.00	4%	
Putnam County	PU H3706	.00	.00	3⅞%	
Rockland County	RO H3923	.00	.00	4%	
St. Lawrence County	ST H4080	.00	.00	3%	
Saratoga County (outside the following)	SA H4135	.00	.00	3%	
Saratoga Springs (city)	SA H4125	.00	.00	3%	
Schenectady County	SC H4255	.00	.00	4%	
Schoharie County	SC H4312	.00	.00	4%	
Seneca County	SE H4510	.00	.00	4%	
Steuben County (outside the following)	ST H4686	.00	.00	4%	
Corning (city)	CO H4618	.00	.00	4%	
Hornell (city)	HO H4650	.00	.00	4%	
Suffolk County	SU H4733	.00	.00	4⅝%	
Sullivan County	SU H4803	.00	.00	3½%	
Tompkins County (outside the following)	TO H5004	.00	.00	4%	
Ithaca (city)	IT H5009	.00	.00	4%	
Ulster County	UL H5132	.00	.00	4%	
Warren County (outside the following)	WA H5295	.00	.00	3%	
Glens Falls (city)	GL H5215	.00	.00	3%	
Washington County	WA H5305	.00	.00	3%	
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%	
Wyoming County	WY H5606	.00	.00	4%	
Yates County	YA H5710	.00	.00	4%	
Column subtotals from page 2, box 1, 2, and 3:		4 .00	5 .00		6
Column totals (Part 2):		7 .00	8 .00		9
		▲ *Include this amount on Form ST-100, page 2, Column C, in box 3.*	▲ *Include this amount on Form ST-100, page 2, Column D, in box 4.*		▲ *Include this amount on Form ST-100, 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

Sales Tax Information Center: 1 800 698-2909

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-100-I, *Instructions for Form ST-100*, page 4.