



Report of Clothing and Footwear Sales Eligible for Exemption

For tax period: September 1, 2011, through November 30, 2011

Due date: Tuesday, December 20, 2011

Include with Form ST-810

0912

Table with 2 columns: Sales tax identification number, Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

Who must file

Complete Form ST-810.7, Quarterly Schedule H for Part-Quarterly (Monthly) Filers, if you file Form ST-810 and you sold clothing and footwear costing less than \$110 per item or pair.

Exemption information

Eligible clothing and footwear sold for less than \$55 per item or pair is exempt from the 4% New York State (NYS) sales tax and the 3/8% tax in the MCTD. Localities were also allowed to enact this exemption. Localities may also choose to exempt sales of eligible clothing and footwear costing less than \$110 per item or pair; this exemption may be enacted once a year, effective March 1 through February 28/29. Parts 1A and 1B of this form list the localities that enacted the less-than-\$55 or less-than-\$110 exemption from their local tax.

Sales of eligible clothing and footwear costing less than \$55 in localities listed in Part 1A are exempt from NYS, MCTD, and local tax. (Sales of eligible clothing and footwear costing less than \$55 in localities not listed in Part 1A are subject to local tax. See Part 2.)

Sales of eligible clothing and footwear costing at least \$55 but less than \$110 are subject to NYS and MCTD tax in all localities. However, these sales are exempt from local tax in those localities that enacted the less-than-\$110 exemption. These localities are listed in Part 1B. (Sales of clothing and footwear costing at least \$55 but less than \$110 in localities not listed in Part 1B are subject to full state and local tax and are reported on the appropriate jurisdiction lines on Form ST-810.)

Note: Sales of eligible clothing and footwear costing at least \$55 but less than \$110 in the City of Oneida, in Madison County, are subject to sales tax at the rate of 6%. Report these sales on the Oneida (city) (eligible clothing and footwear only) 6% tax rate line on page 2 of Form ST-810.

See TSB-M-10(16)S, Changes to the Sales Tax Exemption for Clothing and Footwear, and TSB-M-11(3)S, Sales Tax Exemption for Clothing and Footwear Effective April 1, 2011, through March 31, 2012, for more information.

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 become 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.

Sales of clothing and footwear not eligible for either the less-than-\$55 or less-than-\$110 exemption are subject to both NYS 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), also enter your sales tax identification number at the top of each page where space is provided.

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

You must complete Part 1A, even though you owe no tax on these sales. Each location listed in Part 1A 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 1A, on page 2. 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 1A, on page 2.

PART 1B — Sales made in jurisdictions that do not charge the local tax (costing at least \$55 but less than \$110)

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. Also enter this amount in box 7 on page 4.

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. Also enter this amount in box 8 on page 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. Also enter this amount in box 9 on page 4.

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 10. Include this amount on Form ST-810, 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 11. 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 12. Include this amount on Form ST-810, page 2, Column F, in box 5.

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.

Need help? and Privacy notification

See Form ST-810-1, Instructions for Form ST-810.



Insert Form ST-810.7 inside Form ST-810

Sales tax identification number

0912

PART 1A For sales made in jurisdictions that do not charge the local tax, complete Part 1A for each locality where you made sales of eligible clothing and footwear costing less than \$55. If you made sales of clothing and footwear costing at least \$55 but less than \$110, report those sales in Part 1B. (For sales of eligible clothing and footwear 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 |
|--|--|--|--|
| 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 |
| 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 (less than \$55) made in the city of Oneida in Part 2. | | |
| 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 1A): | | .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 1B For sales made in jurisdictions that do not charge the local tax, complete Part 1B for each locality where you made sales of eligible clothing and footwear costing at least \$55 but less than \$110. If you made sales of clothing and footwear costing \$110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-810.

| 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 |
|--|--|----------------------------------|---|--------------------------------------|---|---------------------------------|---|--|
| Chautauqua County | CH Y0607 | .00 | | .00 | | 4% | | |
| Chenango County (outside the following) | CH Y0805 | .00 | | .00 | | 4% | | |
| Norwich (city) | NO Y0844 | .00 | | .00 | | 4% | | |
| Delaware County | DE Y1202 | .00 | | .00 | | 4% | | |
| Greene County | GR Y1903 | .00 | | .00 | | 4% | | |
| Hamilton County | HA Y2007 | .00 | | .00 | | 4% | | |
| Madison County (outside the following) | MA Y2582 | .00 | | .00 | | 4% | | |
| Oneida (city) | Report sales (at least \$55 but less than \$110) made in the city of Oneida on Form ST-810. | | | | | | | |
| Tioga County | TI Y4903 | .00 | | .00 | | 4% | | |
| Wayne County | WA Y5407 | .00 | | .00 | | 4% | | |
| New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] | NE Y8024 | .00 | | .00 | | 4 ³ / ₈ % | | |
| Column subtotals (Part 1B; also enter on page 4, boxes 7, 8, and 9): | | 1 | | 2 | | | | 3 |

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 costing less than \$55. If you made sales of eligible clothing and footwear costing \$55 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-810. (For sales of eligible clothing and footwear made in other localities, complete Part 1A or Part 1B, as applicable.)

| 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% | | |
| Broome County | BR H0345 | .00 | | .00 | | 4% | | |
| 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 H0925 | .00 | | .00 | | 4% | | |
| Cortland County | CO H1110 | .00 | | .00 | | 4% | | |
| Dutchess County | DU H1310 | .00 | | .00 | | 3¾% | | |
| 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 H2108 | .00 | | .00 | | 4¼% | | |
| Jefferson County | JE H2220 | .00 | | .00 | | 3¾% | | |
| Lewis County | LE H2313 | .00 | | .00 | | 3¾% | | |
| Livingston County | LI H2415 | .00 | | .00 | | 4% | | |
| Madison County (outside the following) | Report sales made in Madison County, outside the city of Oneida, in Parts 1A and 1B. | | | | | | | |
| Oneida (city) | ON H2528 | .00 | | .00 | | 2% | | |
| Monroe County | MO H2609 | .00 | | .00 | | 4% | | |
| Montgomery County | MO H2785 | .00 | | .00 | | 4% | | |
| Nassau County | NA H8225 | .00 | | .00 | | 4¼% | | |
| Niagara County | NI H2973 | .00 | | .00 | | 4% | | |
| Oneida County (outside the following) | ON H3007 | .00 | | .00 | | 4¾% | | |
| Rome (city) | RO H3008 | .00 | | .00 | | 4¾% | | |
| Utica (city) | UT H3010 | .00 | | .00 | | 4¾% | | |
| Onondaga County | ON H3115 | .00 | | .00 | | 4% | | |
| Ontario County | ON H3299 | .00 | | .00 | | 3½% | | |
| Orange County | OR H1317 | .00 | | .00 | | 3¾% | | |
| Orleans County | OR H3476 | .00 | | .00 | | 4% | | |
| Oswego County (outside the following) | OS H3595 | .00 | | .00 | | 4% | | |
| Oswego (city) | OS H3546 | .00 | | .00 | | 4% | | |
| Otsego County | OT H3617 | .00 | | .00 | | 4% | | |
| Putnam County | PU H3722 | .00 | | .00 | | 4% | | |
| Rensselaer County | RE H3885 | .00 | | .00 | | 4% | | |
| Rockland County | RO H3916 | .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% | | |
| Column subtotals (Part 2; also enter on page 4, boxes 7, 8, and 9): | | 4 | | 5 | | | | 6 |

| 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 |
|--|-------------------------------|----------------------------------|---|--------------------------------------|---|----------------------|---|--|
| Schuyler County | SC H4415 | .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 H4712 | .00 | | .00 | | 4¼% | | |
| Sullivan County | SU H4807 | .00 | | .00 | | 4% | | |
| 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 H5511 | .00 | | .00 | | 3% | | |
| Mount Vernon (city) | MO H5522 | .00 | | .00 | | 4% | | |
| New Rochelle (city) | NE H6897 | .00 | | .00 | | 4% | | |
| White Plains (city) | WH H6518 | .00 | | .00 | | 4% | | |
| Yonkers (city) | YO H6573 | .00 | | .00 | | 4% | | |
| Wyoming County | WY H5606 | .00 | | .00 | | 4% | | |
| Yates County | YA H5710 | .00 | | .00 | | 4% | | |
| Column subtotals from pages 2 and 3, boxes 1, 2, 3, 4, 5 and 6: | | 7 | | 8 | | | | 9 |
| Column totals (Part 2): | | 10 | | 11 | | | | 12 |

▲ Include this amount on Form ST-810, page 2, Column C, in box 3.

▲ 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.