Who must file
Complete Form ST-810.7, Quarterly Schedule H for Part-Quarterly (Monthly) Filers, if you file Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers, and you sold clothing and footwear costing less than $110 per item or pair.

Sales of eligible clothing and footwear costing less than $110 are exempt from the 4% New York State (NYS) sales tax, the $1/4% tax in the MCTD in those localities that provide the less-than-$110 exemption, and some local taxes.

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, 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.

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 costing less than $110 in localities listed in Part 1 are exempt from NYS, MCTD, and local tax. (Sales of eligible clothing and footwear costing less than $110 in localities not listed in Part 1 are subject to local tax. See Part 2).

Sales of clothing and footwear not eligible for 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.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-). Mark an X in the Are you claiming any credits box on page 1 of Form ST-810 and include the credit amount in the total amount of credits claimed box.

You must also complete Form ST-810-ATT, New York State and Local Quarterly Sales and Use Tax Credit Worksheet for Part-Quarterly (Monthly) Filers, to provide information regarding the types of credits you claimed.

PART 1 — Sales made in jurisdictions that do not charge 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. 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 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 7. 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 8. 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 9. 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-I, Instructions for Form ST-810.
# PART 1

**Jurisdictions that do not charge local tax**

Report sales or purchases of eligible items costing less than $110 in Part 1. Items costing $110 or more are fully taxable. Report these sales on Form ST-810.

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

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxing jurisdiction</td>
<td>Jurisdiction code</td>
<td>Sales eligible for exemption</td>
<td>Purchases eligible for exemption</td>
</tr>
<tr>
<td>Chautauqua County</td>
<td>CH X0607</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Chenango County (outside the following)</td>
<td>CH X0805</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Norwich (city)</td>
<td>NO X0844</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Columbia County</td>
<td>CO X1003</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Delaware County</td>
<td>DE X1202</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Greene County</td>
<td>GR X1903</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Hamilton County</td>
<td>HA X2007</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Tioga County</td>
<td>TI X4903</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Wayne County</td>
<td>WA X5407</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))</td>
<td>NE X8024</td>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

**Column totals (Part 1):**

- Column A: .00
- Column B: .00
- Column C: .00
- Column D: .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

**Jurisdictions that charge local tax**

Report sales or purchases of eligible items costing less than $110 in Part 2. Report sales or purchases of items costing $110 or more on Form ST-810.

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
<th>Column F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxing jurisdiction</td>
<td>Jurisdiction code</td>
<td>Sales subject to tax</td>
<td>Purchases subject to tax</td>
<td>Tax rate</td>
<td>Sales and use tax (C + D) × E</td>
</tr>
<tr>
<td>Albany County</td>
<td>AL H0175</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Allegany County</td>
<td>AL H0225</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Broome County</td>
<td>BR H0345</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Cattaraugus County (outside the following)</td>
<td>CA H0495</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Olean (city)</td>
<td>OL H0444</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Salamanca (city)</td>
<td>SA H0425</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Cayuga County (outside the following)</td>
<td>CA H0510</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Auburn (city)</td>
<td>AU H0555</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Chemung County</td>
<td>CH H0716</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Clinton County</td>
<td>CL H0925</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Cortland County</td>
<td>CO H1110</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Dutchess County</td>
<td>DU H1307</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Erie County</td>
<td>ER H1445</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Essex County</td>
<td>ES H1509</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Franklin County</td>
<td>FR H1615</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Fulton County (outside the following)</td>
<td>FU H1700</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Gloversville (city)</td>
<td>GL H1716</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Johnstown (city)</td>
<td>JO H1779</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Genesee County</td>
<td>GE H1893</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Herkimer County</td>
<td>HE H2108</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
<tr>
<td>Jefferson County</td>
<td>JE H2220</td>
<td>.00</td>
<td>.00</td>
<td>3%</td>
<td>.00</td>
</tr>
<tr>
<td>Lewis County</td>
<td>LE H2313</td>
<td>.00</td>
<td>.00</td>
<td>4%</td>
<td>.00</td>
</tr>
</tbody>
</table>

**Column subtotals (Part 2; also enter on page 3, boxes 4, 5, and 6):**

- Column A: .00
- Column B: .00
- Column C: .00
- Column D: .00
- Column E: .00
- Column F: .00
<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B Jurisdiction code</th>
<th>Column C Sales subject to tax</th>
<th>+ Column D Purchases subject to tax</th>
<th>Column E Tax rate</th>
<th>Column F Sales and use tax (C + D) × E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Livingston County</td>
<td>LI H2415</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Madison County (outside the following)</td>
<td>MA H2511</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Oneida (city)</td>
<td>ON H2528</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Monroe County</td>
<td>MO H2609</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Montgomery County</td>
<td>MO H2785</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Nassau County</td>
<td>NA H8277</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Niagara County</td>
<td>NI H2973</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Oneida County (outside the following)</td>
<td>ON H3007</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Rome (city)</td>
<td>RO H3008</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Utica (city)</td>
<td>UT H3010</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Onondaga County</td>
<td>ON H3115</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Ontario County</td>
<td>ON H3299</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Orange County</td>
<td>OR H1355</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Orleans County</td>
<td>OR H3476</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Oswego County (outside the following)</td>
<td>OS H3595</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Oswego (city)</td>
<td>OS H3546</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Otsego County</td>
<td>OT H3617</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Putnam County</td>
<td>PU H3709</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Rensselaer County</td>
<td>RE H3885</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Rockland County</td>
<td>RO H3925</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>St. Lawrence County</td>
<td>ST H4080</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Saratoga County (outside the following)</td>
<td>SA H4135</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Saratoga Springs (city)</td>
<td>SA H4125</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Schenectady County</td>
<td>SC H4255</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Schoharie County</td>
<td>SC H4312</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Schuyler County</td>
<td>SC H4415</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Seneca County</td>
<td>SE H4510</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Steuben County (outside the following)</td>
<td>ST H4686</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Corning (city)</td>
<td>CO H4618</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Hornell (city)</td>
<td>HO H4660</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Suffolk County</td>
<td>SU H4733</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Sullivan County</td>
<td>SU H4807</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Tompkins County (outside the following)</td>
<td>TO H5004</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Ithaca (city)</td>
<td>IT H5009</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Ulster County</td>
<td>UL H5132</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Warren County (outside the following)</td>
<td>WA H5295</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Glens Falls (city)</td>
<td>GL H5215</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Washington County</td>
<td>WA H5305</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Westchester County (outside the following)</td>
<td>WE H5545</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Mount Vernon (city)</td>
<td>MO H5547</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>New Rochelle (city)</td>
<td>NE H6899</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>White Plains (city)</td>
<td>WH H6519</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Yonkers (city)</td>
<td>YO H6570</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column subtotals from page 2, boxes 1, 2, and 3:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column totals (Part 2):</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column A</td>
<td>4</td>
</tr>
<tr>
<td>Column B Column C</td>
<td>5</td>
</tr>
<tr>
<td>Column D Column E</td>
<td>6</td>
</tr>
<tr>
<td>Column F</td>
<td>7</td>
</tr>
<tr>
<td>Column totals</td>
<td>8</td>
</tr>
</tbody>
</table>

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