Department of Taxation and Finance

Report of Clothing and Footwear Sales Eligible for Exemption

Quarterly Schedule H

File as an attachment to Form ST-100

For 3rd quarter tax period:
September 1, 2026, through November 30, 2026

Due date:
Monday, December 21, 2026

Include with Form ST-100

327

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

General information

Who must file

You must complete and file 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 clothing and footwear costing less than $110 per item or per pair.

Reporting clothing and footwear sales – Sales of eligible clothing and footwear costing less than $110 are exempt from:

- the 4% New York State sales tax,
- the ⅜% tax in the Metropolitan Commuter Transportation District (MCTD) in localities that provide the exemption, and
- some local taxes.

Use this schedule to report your sales of eligible clothing and footwear costing less than $110 per item or per pair. Sales in the localities listed in Part 1 are exempt from New York State, MCTD, and local tax. Sales in localities not listed in Part 1 are subject to local tax; report these in Part 2 (see Part 2 instructions).

Report sales of clothing and footwear **not** eligible for exemption on the appropriate jurisdiction lines on Form ST-100. These sales are subject to both New York State and local taxes.

For more information about clothing and footwear exemptions, see Tax Bulletin *Clothing and Footwear Exemption* (TB-ST-122), or visit *www.tax.ny.gov* (search: *bulletins)*.

Exemptions in local jurisdictions – Local taxing jurisdictions in the state may elect to exempt sales of eligible clothing and footwear from their local tax rate. Jurisdictions may make this election only once a year to cover the annual period March 1 through February 28 or 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*, or visit *www.tax.ny.gov* (search: *718c)*.

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

Eligible items – For a detailed list of eligible clothing and footwear, see Tax Bulletin *Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing* (TB-ST-530), or visit *www.tax.ny.gov* (search: *bulletins)*.

Items **not** eligible for exemption include, but are not limited to:

- clothing and footwear that sold for $110 or more per item or per pair;
- costumes or rented formal wear;
- items made from, or imitations of: pearls, precious or semiprecious stones, jewels, or metals that are used to make or repair clothing eligible for exemption;
- athletic equipment;
- protective devices, such as motorcycle helmets.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name of your business, as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax. Also enter your sales tax identification number where space is provided at the top of each page of this schedule.

Credits – If you are claiming credits for the jurisdictions on this schedule:

1. In Columns C and D on each jurisdiction line, enter the amount of taxable sales and services in the jurisdiction **minus** the amount of any credits for that jurisdiction. If the result is a negative number, show the negative using a minus sign (-).
2. On page 1 of Form ST-100:
   - mark an ***X*** in the *Are you claiming any credits* box, and
   - include the credit amounts for the jurisdictions on this schedule in the box for the total amount of credits claimed.
3. Complete and submit Form ST-100-ATT, *Quarterly Schedule CW*, to provide information about the types of credits you claimed.
4. Complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address in the instructions with documentation to substantiate your claim.

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 you report to make **important** tax decisions.

Column C – Report sales of eligible clothing and footwear for each jurisdiction on the appropriate line.

After entering information for all jurisdictions required, add the amounts in this column and enter the total in the column totals box of Part 1, on page 2. Include this amount on Form ST-100, page 1, in box 1, *Gross sales and services*. Do **not** transfer this amount to any other form or schedule.

Column D – Report 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 this column 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 – Report 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 this column and enter the amount in box 7. Include this amount on Form ST-100, page 2, Column C, in box 3.

Column D – Report 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 this column and enter the amount in box 8. Include this amount on Form ST-100, page 2, Column D, in box 4.

Column F – 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 this column.

Total this column 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 applicable schedules with Form ST-100 by the due date. Keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-100-I, *Instructions for Form ST-100.*

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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-100.

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 city of Norwich)	CH X0805	.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
Monroe County	MO X2605	.00	.00
Putnam County	PU X3726	.00	.00
Tioga County	TI X4903	.00	.00
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE X8024	.00	.00
		.00	.00

Column totals (Part 1): ▲ ***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 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-100.

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%		
Norwich (city) (Chenango County)	NO H0844	.00		.00		1½%		
Clinton County	CL H0925	.00		.00		4%		
Cortland County	CO H1110	.00		.00		4%		
Erie County	ER H1445	.00		.00		4¾%		
Essex County	ES H1509	.00		.00		4%		
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		4%		
Lewis County	LE H2313	.00		.00		4%		
		1 .00		2 .00				3

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

Part 2 Jurisdictions that charge local tax *(continued)*

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-100.

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
Livingston County	LI H2415	.00	.00	4%	
Madison County (outside the following)	MA H2511	.00	.00	4%	
Oneida (city)	ON H2528	.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 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 H1355	.00	.00	4⅛%	
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%	
Rensselaer County	RE H3885	.00	.00	4%	
Rockland County	RO H3925	.00	.00	4⅜%	
St. Lawrence County (outside the following)	ST H4080	.00	.00	4%	
Ogdensburg (city)	OG H4025	.00	.00	4%	
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%	
Schuyler County	SC H4415	.00	.00	4%	
Seneca County	SE H4510	.00	.00	4%	
Steuben County	ST H4686	.00	.00	4%	
Suffolk County	SU H4733	.00	.00	4¾%	
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%	
Wayne County	WA H5405	.00	.00	4%	
Westchester County (outside the following)	WE H5545	.00	.00	4⅜%	
Mount Vernon (city)	MO H5547	.00	.00	4⅜%	
New Rochelle (city)	NE H6899	.00	.00	4⅜%	
White Plains (city)	WH H6519	.00	.00	4⅜%	
Yonkers (city)	YO H6570	.00	.00	4⅞%	
Wyoming County	WY H5606	.00	.00	4%	
Yates County	YA H5710	.00	.00	4%	
Column subtotals from page 2, boxes 1, 2, and 3:		4 .00	5 .00		6
		7 .00	8 .00		9
Column totals (Part 2):		▲ *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.*