



**Notice to Certain Taxpayers That File  
Form ST-102 or Form ST-102-A**

The Tax Department is initiating changes that will affect certain taxpayers filing Form ST-102, *New York State and Local Sales and Use Tax Return for a Single Jurisdiction*, and Form ST-102-A, *New York State and Local Annual Sales and Use Tax Return for a Single Jurisdiction* (together, "single jurisdiction returns"). For filers of Form ST-102, these changes are effective for the December 1, 2007, to February 29, 2008, filing period. For filers of Form ST-102-A, these changes are effective for the March 1, 2007, to February 29, 2008, annual period.

Beginning with these filing periods: (i) sales of clothing and footwear costing less than \$110 per item or pair; and (ii) sales of tangible personal property or certain services made to a Qualified Empire Zone Enterprise, may no longer be reported using single jurisdiction returns.

Filers of Form ST-102 will instead need to file Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, and related Form ST-100.7, *Quarterly Schedule H -Report of Clothing and Footwear Sales Eligible for Exemption*, and Form ST-100.9, *Quarterly Schedule Q - Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption*, as applicable.

Filers of Form ST-102-A will instead need to file Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, and related Form ST-101.7, *Annual Schedule H -Report of Clothing and Footwear Sales Eligible for Exemption*, and Form ST-100.9, *Annual Schedule Q - Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption*, as applicable.

Affected vendors will receive the applicable new sales tax returns and related schedules in the mail from the Tax Department in mid- to late-February of 2008. Sales tax returns must be filed on or before March 20, 2008.

Vendors that have no taxable activity during the reporting period covered by their return can go to our Web site at [www.nystax.gov](http://www.nystax.gov) and file a no-tax-due sales tax return.

**NOTE:** An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.