

Annual Schedule H and Instructions

New York State Department of Taxation and Finance Sales of Eligible Clothing and Footwear

Report sales made September 1, 1997 through September 7, 1997,
and January 17, 1998 through January 23, 1998

Who Must File

Complete Annual Schedule H if you file Form ST-101 or Form ST-102 (Annual) and you sold any clothing eligible for exemption from state sales and use tax during the week of September 1, 1997 through September 7, 1997, or if you sold any clothing or footwear eligible for exemption during the week of January 17, 1998 through January 23, 1998, or both.

Reporting Taxable Sales and Purchases

For the period **September 1, 1997, through September 7, 1997, clothing** for humans that sold for less than **\$100** per item (including any charges for alteration) was exempt from the 4% state sales and use tax. Most jurisdictions also exempted this clothing from the local sales and use tax.

For the period **January 17, 1998, through January 23, 1998, clothing and footwear** for humans that sold for less than **\$500** per item (including any charges for alteration) was exempt from the 4% state sales and use tax. All jurisdictions except the city of White Plains also exempted this clothing and footwear from the local sales and use tax.

Items **eligible** for exemption during both exemption weeks included 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 the clothing, footwear, and supplies that were eligible for exemption during the exemption weeks, see TSB-M-97(7)S and TSB-M-97(14)S.

The following items were **not eligible** for exemption:

For September 1, 1997 through September 7, 1997:

- Clothing that sold for \$100 or more per item, and all footwear.

For January 17, 1998 through January 23, 1998:

- Clothing and footwear that sold for \$500 or more per item.

For both exemption weeks:

- 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.

Specific Instructions

Identification Number and Name – Attach one of the preprinted Schedule labels (provided with your Form ST-101, if you file it) in the space indicated. If you do not have a label, print the sales tax identification number and legal name as shown on your business' *Certificate of Authority* for sales and use tax.

Credits – On this schedule, claim only credits that resulted from a sale of clothing or footwear eligible for exemption that was made during one of the exemption weeks.

Column C - Sales of Clothing or Footwear Eligible for Exemption – Report in Column C sales of clothing or footwear eligible for exemption, for each jurisdiction on the appropriate line. (*Do not include these amounts in the individual jurisdiction line amounts in Step 3 of Form ST-101, or Step 1 of Annual Form ST-102-A.*)

If you made sales in a jurisdiction that imposed the local sales tax for either exemption week, you must enter these sales separately on the

appropriate week's line. The jurisdictions requiring a separation of sales by week are:

City of Canandaigua	Ontario County
City of Geneva	Wayne County
City of Rome	Yates County
City of White Plains	

If you made sales in a jurisdiction that did not impose a local tax for either exemption week, combine the sales made during both weeks and enter them on that jurisdiction's line.

Column C Totals - After entering information for all jurisdictions required, total Column C for both Pages 2 and 3. Enter the total in Box 1 at the bottom of Page 3, and include this amount on Form ST-101 or ST-102 (Annual), Step 1, in **Box 1**.

Add the Column C amounts for **only the jurisdictions where tax is due**, and enter the total in **Box 2** at the bottom of Page 3. Also include this amount on Form ST-101, Page 2, Column C, in Box 3 and on Form ST-101, Page 4, Step 7A, on the Schedule H line.

Column D - Purchases of Clothing Eligible for Exemption

Report in Column D purchases of clothing that would have been subject to use tax, but were instead eligible for exemption, or were subject to local use tax only, for each jurisdiction on the appropriate line. (*Do not include clothing purchased for resale.*)

Column D Total - Add your Column D entries on Pages 2 and 3 for **only the jurisdictions where tax is due**. Enter the total in Box 3 at the bottom of Page 3, and include this amount on Form ST-101, Page 2, Column D, Box 4.

Sales and Use Tax - Column F

For each jurisdiction where tax is due, 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. If there is no tax rate listed in Column E, then no tax is due for that jurisdiction for the exemption period.

Column F Total - Total Column F for both Pages 2 and 3, enter the total in Box 4 at the bottom of Page 3, and include this amount on Form ST-101, Page 2, Column F, in Box 5. If you file Annual Form ST-102-A, include this amount in total taxes reported in Step 5.

Vendor Collection Credit Adjustment

The vendor collection credit may be taken only against **sales** on which **state** sales tax is due. All sales reported on Schedule H are subject to local sales tax only and are therefore **not** eligible for the vendor collection credit. Transfer the Column C total from the shaded Box 2 to Form ST-101, Page 4, Step 7A, Schedule H line. For Annual Form ST-102-A filers, no adjustment is needed.

Filing This Schedule

If you file Form ST-102 (Annual), attach this schedule to that form and file them by the due date. If you file Form ST-101, file this schedule and all other attachments with Form ST-101 by the due date. Keep a copy of your completed return for your records.

Need Help?

See Form ST-101-I, *Instructions for Form ST-101*, Page 4, or Form ST-102-A-I, *Instructions for Annual Form ST-102*, Page 4.

Privacy Notification

See Form ST-101-I, *Instructions for Form ST-101*, or Form ST-102-A-I, *Instructions for Annual Form ST-102*, Page 4.

Sales of Eligible Clothing and Footwear

**File as an attachment to Form ST-101
or to Annual Form ST-102-A.**

(Made during periods September 1, 1997, through September 7, 1997,
and January 17, 1998 through January 23, 1998)

Due Date:
Monday, June 22, 1998

Place Schedule label here	
Sales Tax Identification Number	Legal Name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)

Credits that can be identified by jurisdiction should be taken on the appropriate line (see instructions). Complete both pages of this Schedule.

Column A Taxing Jurisdiction	Column B Jurisdiction Code	Column C Sales of Clothing Eligible for Exemption (to nearest dollar)	+ Column D Purchases of Clothing Eligible for Exemption (to nearest dollar)	× Column E Tax Rate decimal (percent)	= Column F Sales and Use Tax (C + D) × E
Albany County	AL X0179	.00	.00		
Allegany County	AL X0215	.00	.00		
Broome County	BR X0313	.00	.00		
Cattaraugus County (outside the following two cities)	CA X0499	.00	.00		
Olean (city)	OL X0419	.00	.00		
Salamanca (city)	SA X0429	.00	.00		
Cayuga County (outside the following city)	CA X0503	.00	.00		
Auburn (city)	AU X0552	.00	.00		
Chautauqua County	CH X0607	.00	.00		
Chemung County	CH X0793	.00	.00		
Chenango County (outside the following city)	CH X0805	.00	.00		
Norwich (city)	NO X0844	.00	.00		
Clinton County	CL X0993	.00	.00		
Columbia County	CO X1003	.00	.00		
Cortland County	CO X1122	.00	.00		
Delaware County	DE X1202	.00	.00		
Dutchess County	DU X1305	.00	.00		
Erie County	ER X1415	.00	.00		
Essex County	ES X1507	.00	.00		
Franklin County	FR X1607	.00	.00		
Fulton County (outside the following two cities)	FU X1706	.00	.00		
Gloversville (city)	GL X1715	.00	.00		
Johnstown (city)	JO X1726	.00	.00		
Genesee County (outside the following city)	GE X1894	.00	.00		
Batavia (city)	BA X1824	.00	.00		
Greene County	GR X1903	.00	.00		
Hamilton County	HA X2007	.00	.00		
Herkimer County	HE X2104	.00	.00		
Jefferson County	JE X2207	.00	.00		
Lewis County	LE X2303	.00	.00		
Livingston County	LI X2407	.00	.00		
Madison County (outside the following city)	MA X2582	.00	.00		
Oneida (city)	ON X2526	.00	.00		
Monroe County	MO X2605	.00	.00		
Montgomery County	MO X2793	.00	.00		
Nassau County	NA X2805	.00	.00		
Niagara County	NI X2907	.00	.00		
Oneida County (outside the following three cities)	ON X3003	.00	.00		
Rome (city) (9/1/97-9/7/97)	RO H3034	.00	.00	.0175 (1.75%)	
Rome (city) (1/17/98-1/23/98)	RO X3034	.00	.00		
Sherrill (city)	SH X3045	.00	.00		
Utica (city)	UT X3056	.00	.00		
Onondaga County	ON X3107	.00	.00		
Ontario County (outside the following two cities) (9/1/97-9/7/97)	ON H3277	.00	.00	.03 (3%)	
Ontario County (outside the following two cities) (1/17/98-1/23/98)	ON X3277	.00	.00		
Canandaigua (city) (9/1/97-9/7/97)	CA H3237	.00	.00	.03 (3%)	
Canandaigua (city) (1/17/98-1/23/98)	CA X3237	.00	.00		
Geneva (city) (9/1/97-9/7/97)	GE H3247	.00	.00	.03 (3%)	
Geneva (city) (1/17/98-1/23/98)	GE X3247	.00	.00		

Column A Taxing Jurisdiction	Column B Jurisdiction Code	Column C Sales of Clothing Eligible for Exemption (to nearest dollar)	Column D Purchases of Clothing Eligible for Exemption (to nearest dollar)	Column E Tax Rate decimal (percent)	Column F Sales and Use Tax (C + D) × E
Orange County	OR X3304	.00	.00		
Orleans County	OR X3473	.00	.00		
Oswego County (outside the following two cities)	OS X3599	.00	.00		
Fulton (city)	FU X3537	.00	.00		
Oswego (city)	OS X3547	.00	.00		
Otsego County	OT X3603	.00	.00		
Putnam County	PU X3726	.00	.00		
Rensselaer County	RE X3875	.00	.00		
Rockland County	RO X3906	.00	.00		
St. Lawrence County (outside the following city)	ST X4097	.00	.00		
Ogdensburg (city)	OG X4017	.00	.00		
Saratoga County	SA X4103	.00	.00		
Schenectady County	SC X4234	.00	.00		
Schoharie County	SC X4303	.00	.00		
Schuyler County	SC X4407	.00	.00		
Seneca County	SE X4517	.00	.00		
Steuben County (outside the following two cities)	ST X4688	.00	.00		
Hornell (city)	HO X4630	.00	.00		
Corning (city)	CO X4616	.00	.00		
Suffolk County	SU X4718	.00	.00		
Sullivan County	SU X4817	.00	.00		
Tioga County	TI X4903	.00	.00		
Tompkins (outside the following city)	TO X5096	.00	.00		
Ithaca (city)	IT X5013	.00	.00		
Ulster County	UL X5113	.00	.00		
Warren County (outside the following city)	WA X5297	.00	.00		
Glens Falls (city)	GL X5217	.00	.00		
Washington County	WA X5307	.00	.00		
Wayne County (9/1/97-9/7/97)	WA H5407	.00	.00	.03 (3%)	
Wayne County (1/17/98-1/23/98)	WA X5407	.00	.00		
Westchester County (outside the following four cities)	WE X5505	.00	.00		
Mount Vernon (city)	MO X5518	.00	.00		
New Rochelle (city)	NE X6897	.00	.00		
White Plains (city) (9/1/97-9/7/97)	WH X5556	.00	.00		
White Plains (city) (1/17/98-1/23/98)	WH H5556	.00	.00	.02 (2%)	
Yonkers (city)	YO X6567	.00	.00		
Wyoming County	WY X5605	.00	.00		
Yates County (9/1/97-9/7/97)	YA H5707	.00	.00	.03 (3%)	
Yates County (1/17/98-1/23/98)	YA X5707	.00	.00		
		.00	.00		
		.00	.00		
		.00	.00		
		.00	.00		

Column totals for all jurisdictions (Pages 2 and 3) :

1	.00			4
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Include this amount on Form ST-101 or ST-102-A, Step 1 in Box 1.

Include this amount on Form ST-101, Page 2, Column F, in Box 5, or include it on Form ST-102-A in the Step 5 total tax due amount.

Column totals for jurisdictions where tax is due (Pages 2 and 3) :

2	.00	3	.00
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Include this amount on Form ST-101, Page 2, Column C, in Box 3. Also enter it on Form ST-101, Page 4, Step 7A.

Include this amount on Form ST-101, Page 2, Column D, in Box 4.