



Report of Clothing and Footwear Sales Eligible for Exemption

File as an attachment to Form ST-100



For tax period:

December 1, 2011, through February 29, 2012

Due date:

Tuesday, March 20, 2012

Include with Form ST-100

412

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

Who must file

Complete Form ST-100-7, Quarterly Schedule H, if you file Form ST-100 and you sold clothing and footwear costing less than \$110 per item or pair.

Exemption information

Eligible clothing and footwear that 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.

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 at least \$55 but less than \$110 are subject to NYS and MCTD tax in all localities.

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%.

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-100.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-100 or on your business's Certificate of Authority for sales and use tax.

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.

Column D — Purchases eligible for exemption — Report in Column D purchases of eligible clothing and footwear for each jurisdiction on the appropriate line.

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.

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.

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.

After entering information for all jurisdictions required, total Column C and enter the amount in box 10. Include this amount on Form ST-100, 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.

Total Column D and enter the amount in box 11. Include this amount on Form ST-100, 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-100, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-100.7 and any other attachments with Form ST-100 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-100-1, Instructions for Form ST-100.



Insert Form ST-100.7 inside Form ST-100

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-100, 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-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
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-100.							
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-100. (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-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.