



Report of Clothing and Footwear Sales Eligible for Exemption

File as an attachment to Form ST-101



For tax period: March 1, 2012, through February 28, 2013

Due date: Wednesday, March 20, 2013

Include with Form ST-101

A13

Sales tax identification number and Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)

Who must file

Complete Form ST-101.7, Annual Schedule H, if you file Form ST-101, New York State and Local Annual Sales and Use Tax Return, and you sold clothing and footwear costing less than \$110 per item or pair.

Exemption information

March 1, 2012, through March 31, 2012

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. Localities were also allowed to enact this exemption. Localities may also choose to exempt sales of eligible clothing and footwear costing less than \$110 per item or pair; this exemption may be enacted once a year, effective March 1 through February 28/29. Parts 1A and 1B of this form list the localities that enacted the less-than-\$55 or less-than-\$110 exemption from their local tax.

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 less than \$55 in localities not listed in Part 1A are subject to local tax. See Part 2.)

Sales of eligible clothing and footwear costing at least \$55 but less than \$110 are subject to NYS and MCTD tax in all localities. However, these sales are exempt from local tax in those localities that enacted the less-than-\$110 exemption. These localities are listed in Part 1B. (Sales of clothing and footwear costing at least \$55 but less than \$110 in localities not listed in Part 1B are subject to full state and local tax and are reported on the appropriate jurisdiction lines on Form ST-101.)

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%. Report these sales on the Oneida (city) (clothing only: 3/1/12 - 3/31/12) 6% tax rate line on page 2 of Form ST-101.

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.

April 1, 2012, through February 28, 2013

Beginning April 1, 2012, the exemption is restored to the original less-than-\$110 per item or pair. Therefore, sales of eligible clothing and footwear costing less than \$110 are exempt from the 4% state sales tax and the 3/8% tax in the MCTD in those localities that provide the less-than-\$110 exemption, and some local taxes.

Sales of eligible clothing and footwear costing less than \$110 in localities listed in Part 1A are exempt from NYS, MCTD, and local tax. (Sales of eligible clothing and footwear costing less than \$110 in localities not listed in Part 1A 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-101.

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).

Use the following charts to determine the reporting requirements for the applicable threshold and period.

Localities that enacted the clothing exemption:

Table with 3 columns: Threshold, March, April - February. Rows: Less than \$55, At least \$55 but less than \$110, \$110 or more.

Localities that did not enact the clothing exemption:

Table with 3 columns: Threshold, March, April - February. Rows: Less than \$55, At least \$55 but less than \$110, \$110 or more.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-101 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-101 and include the credit amount in the total amount of credits claimed box.

You must also complete Form ST-101-ATT, New York State and Local Annual Sales and Use Tax Credit Worksheet, to provide information regarding the types of credits you claimed.

PART 1A — Sales made in jurisdictions that do not charge local tax - March 1, 2012, through February 28, 2013

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. Include this amount on Form ST-101, page 1, box 1, Gross sales and services. 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 1A, on page 2.

PART 1B — Sales made in jurisdictions that do not charge local tax - March 1, 2012, through March 31, 2012 only

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-101.

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. Do not include purchases for resale.

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.

(continued on page 4)

Jurisdictions that do not charge local tax – March 1, 2012, through February 28, 2013

March 1, 2012, through March 31, 2012:

- Report sales or purchases of eligible items costing less than \$55 in Part 1A.
- Report sales or purchases of eligible items costing at least \$55 but less than \$110 during March in Part 1B.

April 1, 2012, through February 28, 2013:

- Report sales or purchases of eligible items costing less than \$110 during the period April 1, 2012 – February 28, 2013, in Part 1A. Items costing \$110 or more during the period March 1, 2012 – February 28, 2013, are fully taxable. Report these sales on Form ST-101.

PART 1A

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 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-101, page 1, box 1, Gross sales and services.

▲ Do not transfer this total to any other form or schedule.

PART 1B

Jurisdictions that do not charge local tax - March 1, 2012, through March 31, 2012 only

- Report sales or purchases of eligible items costing at least \$55 but less than \$110 during **March only**.
- Report sales or purchases of eligible items during the period April 1, 2012 – February 28, 2013, in Part 1A above.

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-101.							
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

Jurisdictions that charge local tax - March 1, 2012, through February 28, 2013

March 1, 2012, through March 31, 2012:

- Report sales or purchases of eligible items costing less than \$55 in Part 2.
- Report sales or purchases of items costing \$55 or more during March on Form ST-101.

PART 2

April 1, 2012, through February 28, 2013:

- Report sales or purchases of eligible items costing less than \$110 in Part 2.
- Report sales or purchases of items costing \$110 or more during the period April 1, 2012 – February 28, 2013, on Form ST-101.

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 (3/1/12 - 3/31/12)	DU H1310	.00		.00		3¾%		
Dutchess County (4/1/12 - 2/28/13)	DU H1307	.00		.00		4⅛%		
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 (3/1/12 - 3/31/12)	NA H8225	.00		.00		4¼%		
Nassau County (4/1/12 - 2/28/13)	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 (3/1/12 - 3/31/12)	OR H1317	.00		.00		3¾%		
Orange County (4/1/12 - 2/28/13)	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%		
Putnam County (3/1/12 - 3/31/12)	PU H3722	.00		.00		4%		
Putnam County (4/1/12 - 2/28/13)	PU H3709	.00		.00		4⅝%		
Rensselaer County	RE H3885	.00		.00		4%		
Column subtotals (Part 2; also enter on page 4, boxes 7, 8, and 9):		.00		.00				

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
Rockland County (3/1/12 - 3/31/12)	RO H3916	.00		.00		4%		
Rockland County (4/1/12 - 2/28/13)	RO H3925	.00		.00		4 ⁵ / ₈ %		
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%		
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 (3/1/12 - 3/31/12)	SU H4712	.00		.00		4 ¹ / ₄ %		
Suffolk County (4/1/12 - 2/28/13)	SU H4733	.00		.00		4 ⁵ / ₈ %		
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) (3/1/12 - 3/31/12)	WE H5511	.00		.00		3%		
Mount Vernon (city) (3/1/12 - 3/31/12)	MO H5522	.00		.00		4%		
New Rochelle (city) (3/1/12 - 3/31/12)	NE H6897	.00		.00		4%		
White Plains (city) (3/1/12 - 3/31/12)	WH H6518	.00		.00		4%		
Yonkers (city) (3/1/12 - 3/31/12)	YO H6573	.00		.00		4%		
Westchester County (outside the following) (4/1/12 - 2/28/13)	WE H5545	.00		.00		3 ⁵ / ₈ %		
Mount Vernon (city) (4/1/12 - 2/28/13)	MO H5547	.00		.00		4 ⁵ / ₈ %		
New Rochelle (city) (4/1/12 - 2/28/13)	NE H6899	.00		.00		4 ⁵ / ₈ %		
White Plains (city) (4/1/12 - 2/28/13)	WH H6519	.00		.00		4 ⁵ / ₈ %		
Yonkers (city) (4/1/12 - 2/28/13)	YO H6570	.00		.00		4 ⁵ / ₈ %		
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-101, page 2, Column C, in box 3.

▲ Include this amount on Form ST-101, page 2, Column D, in box 4.

▲ Include this amount on Form ST-101, page 2, Column F, in box 5.

Annual Schedule H instructions (continued from page 1)

PART 2 — Sales made in jurisdictions that charge local tax - March 1, 2012, through February 28, 2013

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-101.

After entering information for all jurisdictions required, total Column C and enter the amount in box 10. Include this amount on Form ST-101, 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 11. Include this amount on Form ST-101, 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-101, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-101.7 and any other attachments with Form ST-101 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-101-I, *Instructions for Form ST-101*.

