



# Schedule H

# H

Use this form to report transactions for the period **January 17, 1999, through January 24, 1999.**

## General Information

Certain clothing and footwear were exempt from the 4% statewide sales and use tax for the period January 17, 1999, through January 24, 1999. The exemption was limited to items selling for less than \$500 per item (including any charges for alteration) for clothing and footwear. Clothing and footwear eligible for the state exemption were also eligible for exemption from the local sales and use tax in all localities except the cities and counties listed below:

Cities	Counties
Mount Vernon	Lewis
New Rochelle	Montgomery
Rome	Orleans
White Plains	Westchester
Yonkers	

### Clothing and footwear eligible for exemption:

- Clothing and footwear that cost less than \$500 per item (including any charges for alteration) that is worn by a human being.
- Fabric, thread, yarn, buttons, snaps, hooks, zippers and other items used to make or repair clothing, and that become part of the clothing.
- Athletic clothing.

**For a detailed list of exempt clothing, footwear and supplies, see TSB-M-98(7)S.**

### Clothing and footwear not eligible for exemption:

- Costumes or rented formal wear.
- Items made from pearls, precious or semi-precious stones, jewels or metals, or imitations.
- Athletic equipment.
- Protective devices such as motorcycle helmets.
- Clothing and footwear that costs \$500 or more per item that is worn by a human being.

**Do not take any credits on this schedule unless the credits result from a sale that was made during the period January 17, 1999, through January 24, 1999.**

**Schedule H must be filed to report clothing and footwear sales made during the period January 17, 1999, through January 24, 1999. Vendors who file Schedule H must also file the appropriate sales tax return to report sales occurring during the remainder of the reporting period.**

## Who must complete Schedule H

All vendors who sold any clothing or footwear eligible for exemption during the period January 17, 1999, through January 24, 1999, must file Schedule H.

Vendors who report eligible sales in more than one jurisdiction must report such sales on each jurisdiction's line on Schedule

H. The sale of items of clothing or footwear that **were not** eligible for exemption, and all sales of clothing or footwear made during the balance of the reporting period, **must** be reported on Form ST-100, ST-102 or ST-810, as applicable.

## Instructions

### Sales of clothing or footwear eligible for exemption - column (c)

Report in column (c) the sales of clothing or footwear eligible for exemption for each locality on the appropriate line. *(Do not include this amount in taxable sales on your sales tax return, Part II column c, if you file ST-100, or ST-810, or in Step 1, column c if you file ST-102.)*

**ST-100 and ST-810 filers** — Add column (c), pages 2 and 3. Include this amount on your sales tax return, Part I, box A. Next, add the amounts reported in column (c) for the localities imposing local tax. Include this amount on your sales tax return, Part I, box B.

**ST-102 filers** — Add column (c), pages 2 and 3. Include this amount on your sales tax return, Step 1, box 1. Do not include the amounts for localities imposing local tax on your return in the Taxable Sales and Services lines, Step 1, Column C.

### Purchases of clothing or footwear eligible for exemption - column (d)

Report in column (d) the purchases of clothing or footwear that would have been subject to use tax but were eligible for exemption or were subject to local tax. (Do not include clothing purchased for resale.) Include the column (d) amount for localities imposing local tax on your sales tax return, Part I, box C. If you file Form ST-102, do not include this amount on your return, in Step 1, Column D.

### Tax - column (e)

Multiply the amounts in column (c) and (d) on the lines for localities imposing local tax by the corresponding tax rate in column (b). No tax will be due in any other jurisdiction.

Include the total amount reported in column (e) on your sales tax return, Part I, line 1. If you file Form ST-102, include this amount in Step 5, in the "Amount of Tax" box.

## Vendor Collection Credit

**The vendor collection credit does not apply to sales reported on this schedule.**

# Schedule H

Print name, address, and identification number as shown on Form ST-100, ST-102, or ST-810.

Name	Identification number
Street address	City State ZIP code

**Read instructions on front before making entries below.**

Taxing jurisdiction (a)	% Rate (b)	Sales of clothing and footwear (to nearest dollar) (c)	Purchases of clothing and footwear (to nearest dollar) (d)	Sales and use taxes $b \times (c + d)$ (dollars and cents) (e)	Code
Albany County					X0179
Allegany County					X0215
Broome County					X0313
Cattaraugus County (outside cities of Olean and Salamanca)					X0499
Olean (city only).....					X0419
Salamanca (city only).....					X0429
Cayuga County (outside city of Auburn).....					X0503
Auburn (city only).....					X0552
Chautauqua County					X0607
Chemung County					X0793
Chenango County (outside city of Norwich).....					X0805
Norwich (city only).....					X0844
Clinton County					X0993
Columbia County					X1003
Cortland County					X1122
Delaware County					X1202
Dutchess County					X1305
Erie County					X1415
Essex County					X1507
Franklin County					X1607
Fulton County (outside cities of Gloversville and Johnstown) . .					X1706
Gloversville (city only).....					X1715
Johnstown (city only).....					X1726
Genesee County (outside city of Batavia).....					X1894
Batavia (city only).....					X1824
Greene County					X1903
Hamilton County					X2007
Herkimer County					X2104
Jefferson County					X2207
Lewis County	3				H2304
Livingston County					X2407
Madison County (outside city of Oneida).....					X2582
Oneida (city only).....					X2526
Monroe County					X2605
Montgomery County	3				H2795
Nassau County					X2805
Niagara County					X2907
Oneida County (outside cities of Rome, Sherrill and Utica) . . .					X3003
Rome (city only).....	1¾				H3034
Sherrill (city only).....					X3045
Utica (city only).....					X3056
Onondaga County					X3107
Ontario County (outside cities of Canandaigua and Geneva) . .					X3277
Canandaigua (city only).....					X3237
Geneva (city only).....					X3247
Orange County					X3304
Orleans County	4				H3475

**Use this schedule to report transactions for the period January 17, 1999, through January 24, 1999 only.**

Attach this schedule to your New York State and Local Sales and Use Tax Return, Form ST-100, ST-102, or ST-810.

Check the box indicating the return to which this schedule is attached:

ST-100  
(499)

ST-102  
(499)

ST-810  
(1299)

Taxing jurisdiction (a)	% Rate (b)	Sale of clothing and footwear (to nearest dollar) (c)	Purchases of clothing and footwear (to nearest dollar) (d)	Sales and use taxes $b \times (c + d)$ (dollars and cents) (e)	Code
Oswego County (outside cities of Fulton and Oswego) . . .					X3599
Fulton (city only) . . . . .					X3537
Oswego (city only) . . . . .					X3547
Otsego County					X3603
Putnam County					X3726
Rensselaer County					X3875
Rockland County					X3906
St. Lawrence County (outside city of Ogdensburg). . . . .					X4097
Ogdensburg (city only) . . . . .					X4017
Saratoga County					X4103
Schenectady County					X4234
Schoharie County					X4303
Schuyler County					X4407
Seneca County					X4517
Steuben County (outside cities of Hornell and Corning) . . .					X4688
Hornell (city only) . . . . .					X4630
Corning (city only) . . . . .					X4616
Suffolk County					X4718
Sullivan County					X4817
Tioga County					X4903
Tompkins County (outside city of Ithaca) . . . . .					X5096
Ithaca (city only) . . . . .					X5013
Ulster County					X5113
Warren County (outside city of Glens Falls) . . . . .					X5297
Glens Falls (city only) . . . . .					X5217
Washington County					X5307
Wayne County					X5407
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers). . . . .	2½				H5593
Mount Vernon (city only) . . . . .	4				H5520
New Rochelle (city only) . . . . .	4				H6896
White Plains (city only) . . . . .	3½				H5565
Yonkers (city only) . . . . .	4				H6566
Wyoming County					X5605
Yates County					X5707
New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island))					X8009

Add column (c), pages 2 and 3. Include this amount on Form ST-100, or ST-810 Part I, Box A. For Form ST-102, include this amount in Box 1. . . . .

Add column (e), pages 2 and 3. Include this amount on Form ST-100 or ST-810 Part I, line 1. For Form ST-102, include this amount in total taxes reported in step 5.