



Schedule H

H

Use this form to report transactions for the period **September 1, 1998**, through **September 7, 1998**.

General Information

Certain clothing and footwear were exempt from the 4% statewide sales and use tax for one week, from September 1, 1998, through September 7, 1998. 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 city of White Plains, and the county of Orange.

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 September 1 through September 7, 1998.

Schedule H must be filed to report clothing and footwear sales made during the week of September 1, through September 7, 1998. 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 week of September 1 through September 7, 1998, 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 city of White Plains and the county of Orange. 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 the city of White Plains and the county of Orange 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 in the city of White Plains or the county of Orange. (Do not include clothing purchased for resale.) Include the column (d) amount for White Plains and the county of Orange 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 city of White Plains line and the county of Orange line 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					X2303
Livingston County					X2407
Madison County (outside city of Oneida)					X2582
Oneida (city only)					X2526
Monroe County					X2605
Montgomery County					X2793
Nassau County					X2805
Niagara County					X2907
Oneida County (outside cities of Rome, Sherrill and Utica) ...					X3003
Rome (city only)					X3034
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	3				H3308
Orleans County					X3473

