



Annual Schedule H and Instructions

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

Report sales made September 1, 1999, through September 7, 1999, or January 15, 2000, through January 21, 2000 or both

Who Must File

Complete Annual Schedule H if you file Form ST-101 or Form ST-102 (Annual) and you sold any clothing or footwear eligible for exemption from state sales and use tax during the period September 1, 1999, through September 7, 1999, or January 15, 2000, through January 21, 2000, or both.

Reporting Taxable Sales and Purchases

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than \$500 per item (including any charges for alteration) and was exempt from the 4% state sales and use tax. Most jurisdictions also exempted this clothing and footwear from the local sales and use tax.

Items **eligible** for exemption during both exemption periods 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 periods, see TSB-M-99(3)S.

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

- Clothing and footwear that sold for \$500 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.

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 periods.

Column C - Sales 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 Form ST-102 (Annual).*)

If you made sales in a jurisdiction that imposed the local sales tax for either exemption period (but not both), you must enter these sales separately on the appropriate period's line. The jurisdictions requiring a separation of sales by period are:

City of Glens Falls	Columbia County
City of Rome	Lewis County
	Schoharie County
	Suffolk County

If you made sales in a jurisdiction that imposed the local sales tax for both exemption periods, enter the combined sales on the appropriate jurisdiction line. The jurisdictions requiring a combining of sales are:

City of Mount Vernon	Nassau County
City of New Rochelle	Putnam County
City of White Plains	Westchester County
City of Yonkers	

If you made sales in a jurisdiction that did not impose a local tax for either exemption period, combine the sales made during both periods 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 in Step 1, **Box 1** of Form ST-101 or Form ST-102 (Annual).

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 of Annual Schedule H. 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 Eligible for Exemption

Report in Column D purchases of clothing or footwear 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 or footwear 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 of Annual Schedule H, 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, on the Schedule H line. For Form ST-102 (Annual) 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*, Page 4, or Form ST-102-A-I, *Instructions for Annual Form ST-102*, Page 4.



INCLUDE WITH FORM ST-101 OR FORM ST-102-A

Sales of Eligible Clothing and Footwear

(Made September 1, 1999, through September 7, 1999, or January 15, 2000 through January 21, 2000 or both)

Due Date:

Monday March 20, 2000

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.

Table with 6 columns: Column A Taxing Jurisdiction, Column B Jurisdiction Code, Column C Sales Eligible for Exemption, Column D Purchases Eligible for Exemption, Column E Tax Rate, Column F Sales and Use Tax. Rows list various New York counties and cities with their respective codes and tax rates.

Column A Taxing Jurisdiction	Column B Jurisdiction Code	Column C Sales Eligible for Exemption (to nearest dollar)	Column D + Purchases 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 (9/1/99 - 9/7/99 and 1/15/00 - 1/21/00)	PU H3725	.00	.00	.03 (3%)	
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 (9/1/99 - 9/7/99)	SC H4304	.00	.00	.03 (3%)	
Schoharie County (1/15/00 - 1/21/00)	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 (9/1/99 - 9/7/99)	SU H4762	.00	.00	.04 (4%)	
Suffolk County (1/15/00 - 1/21/00)	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) (9/1/99 - 9/7/99)	GL H5219	.00	.00	.015 (1½%)	
Glens Falls (city) (1/15/00 - 1/21/00)	GL X5217	.00	.00		
Washington County	WA X5307	.00	.00		
Wayne County	WA X5407	.00	.00		
Westchester County (9/1/99 - 9/7/99 and 1/15/00 - 1/21/00)	WE H5593	.00	.00	.025 (2½%)	
Mount Vernon (city) (9/1/99 - 9/7/99 and 1/15/00 - 1/21/00)	MO H5520	.00	.00	.04 (4%)	
New Rochelle (city) (9/1/99 - 9/7/99 and 1/15/00 - 1/21/00)	NE H6896	.00	.00	.04 (4%)	
White Plains (city) (9/1/99 - 9/7/99 and 1/15/00 - 1/21/00)	WH H5565	.00	.00	.035 (3½%)	
Yonkers (city) (9/1/99 - 9/7/99 and 1/15/00 - 1/21/00)	YO H6566	.00	.00	.04 (4%)	
Wyoming County	WY X5605	.00	.00		
Yates County	YA X5707	.00	.00		
Taxes in NYC (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island))	NE X8009	.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.

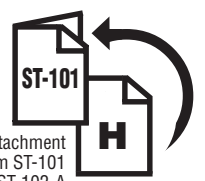
Include this amount on Form ST-101, Page 2, Column F, in Box 5, or include it on Form ST-102-A in the Step 5 total tax due amount.

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.



Insert attachment inside Form ST-101 or file with Form ST-102-A