



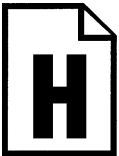
# Report of Clothing and Footwear Sales Eligible for Exemption

## Annual Schedule H

File as an attachment to Form ST-101

For tax period:  
March 1, 2000, through February 28, 2001

Due date:  
Tuesday, March 20, 2001



Include with Form ST-101

A01

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

### Who must file

Complete *Annual Schedule H* if you file Form ST-101 and you sold any clothing or footwear eligible for exemption from the state sales and use tax.

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than \$110 per item (including any charges for alteration) and was exempt from the 4% state sales and use tax.

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 became part of the clothing.

For a detailed list of eligible clothing and footwear, see TSB-M-00(1)S.

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.

Local taxing jurisdictions in the state also may elect to exempt sales of eligible clothing and footwear from their local tax rate. This election may only be made once a year to cover the annual period March 1 through February 28/29. For a listing of jurisdictions that exempted the local tax during this period, see TSB-M-00(1.1)S.

If a local jurisdiction does not elect to exempt these sales, tax will be charged at the local rate only.

Sales of clothing and footwear not eligible for exemption are subject to both state and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-101.

### Specific instructions

**Identification number and name** — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax.

#### **PART 1** Sales made in jurisdictions that did not charge the local tax

You must complete Part 1, even though you owe no tax on these sales. Each location listed in Part 1 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.

**Column D — Purchases eligible for exemption** — Report in Column D purchases of eligible clothing and footwear for each jurisdiction in the appropriate line. (Do not include purchases for resale.)

#### **PART 2** Sales made in jurisdictions that charged 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. (Do not include these amounts in the individual jurisdiction lines on Form ST-101.)

After entering information for all jurisdictions required, total Column C, and enter the amount in box 7. Include this amount on Form ST-101, page 2, Column C, in box 3. Also transfer the Column C total to Form ST-101, page 4, Step 7A, on the Schedule H line. (See *Vendor collection credit adjustment* below.)

**Column D — Purchases subject to tax** — Report in Column D purchases of eligible clothing and footwear that is 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 8. Include this amount on Form ST-101, page 2, Column D, in box 4.

**Column F — Sales and use tax** — For each jurisdiction where you made taxable sales, 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 in box 9. Include this amount on Form ST-101, page 2, Column F, in box 5.

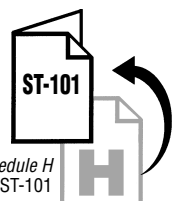
#### **Vendor collection credit adjustment**

The vendor collection credit may be taken only against sales on which state tax is due. Since all sales reported on *Annual Schedule H* are exempt from the 4% state tax, the vendor collection credit does not apply to these sales. Transfer the Column C total in Part 2 to Form ST-101, page 4, Step 7A, on the Schedule H line.

#### **Filing this schedule**

File a completed *Annual Schedule H* and any other attachments with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert *Annual Schedule H* inside Form ST-101

**PART 1**

**For sales made in jurisdictions that did not charge the local tax**, complete Part 1 for each locality where you made sales of eligible clothing and footwear that costs less than \$110. If you made sales of clothing and footwear that costs \$110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-101. (For sales of eligible clothing 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 (to nearest dollar)	Column D Purchases eligible for exemption (to nearest dollar)
Broome County	BR X0313	.00	.00
Chautauqua County	CH X0607	.00	.00
Chenango County (outside the following city)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Columbia County	CO X1003	.00	.00
Cortland County	CO X1122	.00	.00
Delaware County	DE X1202	.00	.00
Greene County	GR X1903	.00	.00
Madison County (outside the city of Oneida)	MA X2582	.00	.00
Oswego County (outside the cities of Fulton and Oswego)	OS X3599	.00	.00
Fulton (city)	FU X3537	.00	.00
Rockland County	RO X3906	.00	.00
Schuyler County	SC X4407	.00	.00
Suffolk County	SU X4718	.00	.00
Sullivan County	SU X4817	.00	.00
Tioga County	TI X4903	.00	.00
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE X8009	.00	.00
<b>Column totals for all jurisdictions in Part 1:</b>		.00	.00

▲ ▲  
Do not transfer these totals to any other form or schedule.

**PART 2**

**For sales made in jurisdictions that charged the local tax**, complete Part 2 for each locality where you made sales of eligible clothing and footwear that costs less than \$110. If you made sales of clothing and footwear that costs \$110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-101. (For sales of eligible clothing made in other localities, complete Part 1.)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Sales subject to tax (to nearest dollar)	+	Column D Purchases subject to tax (to nearest dollar)	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Albany County	AL H0175	.00		.00		4%		
Allegany County	AL H0205	.00		.00		4%		
Cattaraugus County (outside the following two cities)	CA H0495	.00		.00		4%		
Olean (city)	OL H0415	.00		.00		4%		
Salamanca (city)	SA H0425	.00		.00		4%		
Cayuga County (outside the following city)	CA H0510	.00		.00		4%		
Auburn (city)	AU H0555	.00		.00		4%		
Chemung County	CH H0795	.00		.00		3%		
Clinton County	CL H0995	.00		.00		3%		
Dutchess County	DU H1306	.00		.00		3¼%		
Erie County	ER H1405	.00		.00		4%		
Essex County	ES H1505	.00		.00		3%		
Franklin County	FR H1605	.00		.00		3%		
Fulton County (outside the following two cities)	FU H1709	.00		.00		3%		
Gloversville (city)	GL H1717	.00		.00		1½%		
Johnstown (city)	JO H1727	.00		.00		3%		
Genesee County	GE H1893	.00		.00		4%		
<b>Column subtotals (also enter on page 3, boxes 4, 5, and 6) :</b>		<b>1</b>		<b>2</b>				<b>3</b>
		.00		.00				

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Sales subject to tax (to nearest dollar)	+	Column D Purchases subject to tax (to nearest dollar)	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Hamilton County	HA H2005	.00		.00		3%		
Herkimer County	HE H2105	.00		.00		4%		
Jefferson County	JE H2205	.00		.00		3%		
Lewis County	LE H2305	.00		.00		3%		
Livingston County	LI H2405	.00		.00		3%		
Madison County (outside the following city)	<b>Report sales made in Madison County, outside the city of Oneida, in Part 1.</b>							
Oneida (city)	ON H2525	.00		.00		1½%		
Monroe County	MO H2609	.00		.00		4%		
Montgomery County	MO H2796	.00		.00		3%		
Nassau County	NA H8245	.00		.00		4½%		
Niagara County	NI H2909	.00		.00		3%		
Oneida County (outside the following three cities)	ON H3005	.00		.00		4%		
Rome (city) (3/1/00 - 8/31/00)	RO H3035	.00		.00		4¼%		
Rome (city) (9/1/00 - 2/28/01)	RO H3028	.00		.00		4%		
Sherrill (city)	SH H3046	.00		.00		3%		
Utica (city)	UT H3060	.00		.00		4%		
Onondaga County	ON H3105	.00		.00		3%		
Ontario County (outside the following two cities)	ON H3275	.00		.00		3%		
Canandaigua (city)	CA H3235	.00		.00		3%		
Geneva (city)	GE H3245	.00		.00		3%		
Orange County	OR H3355	.00		.00		3¼%		
Orleans County	OR H3476	.00		.00		4%		
Oswego County (outside the following city)	<b>Report sales made in Oswego County, outside the city of Oswego, in Part 1.</b>							
Oswego (city)	OS H3545	.00		.00		3%		
Otsego County	OT H3605	.00		.00		3%		
Putnam County	PU H3730	.00		.00		3¼%		
Rensselaer County	RE H3876	.00		.00		4%		
St. Lawrence County (outside the following city) (3/01/00 - 11/30/00)	ST H4096	.00		.00		3%		
Ogdensburg (city) (3/01/00 - 11/30/00)	OG H4025	.00		.00		3%		
St. Lawrence County (12/01/00 - 2/28/01)	ST H4080	.00		.00		3%		
Saratoga County	SA H4105	.00		.00		3%		
Schenectady County	SC H4237	.00		.00		3½%		
Schoharie County	SC H4305	.00		.00		3%		
Seneca County	SE H4515	.00		.00		3%		
Steuben County (outside the following two cities)	ST H4686	.00		.00		4%		
Hornell (city)	HO H4650	.00		.00		4%		
Corning (city)	CO H4618	.00		.00		4%		
Tompkins County (outside the following city)	TO H5004	.00		.00		4%		
Ithaca (city)	IT H5009	.00		.00		4%		
Ulster County	UL H5115	.00		.00		3¾%		
Warren County (outside the following city)	WA H5295	.00		.00		3%		
Glens Falls (city)	GL H5215	.00		.00		3%		
Washington County	WA H5305	.00		.00		3%		
Wayne County	WA H5405	.00		.00		3%		
Westchester County (outside the following four cities)	WE H5595	.00		.00		2¾%		
Mount Vernon (city)	MO H5523	.00		.00		4¼%		
New Rochelle (city)	NE H6898	.00		.00		4¼%		
White Plains (city)	WH H5563	.00		.00		3¾%		
Yonkers (city)	YO H6565	.00		.00		4¼%		
Wyoming County	WY H5606	.00		.00		4%		
Yates County	YA H5705	.00		.00		3%		
<b>Column subtotals from page 2, boxes 1, 2, and 3:</b>		<sup>4</sup> .00		<sup>5</sup> .00				<sup>6</sup>
<b>Column totals for all jurisdictions in Part 2:</b>		<sup>7</sup> .00		<sup>8</sup> .00				<sup>9</sup>

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. ▲

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. ▲

## Need help?



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center:	1 800 972-1233
For general information:	1 800 225-5829
To order forms and publications:	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** <http://www.tax.state.ny.us>



### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



### Persons with disabilities:

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

## Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.