



Report of Clothing and Footwear Sales Eligible for Exemption

File as an attachment to Form ST-100



Include with Form ST-100

For the period: January 26, 2004, through February 1, 2004

Due date: Monday, March 22, 2004

404

Sales tax identification number and Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

Use this form to report transactions for the period January 26, 2004, through February 1, 2004.

Who must file

Complete Form ST-100.7, Quarterly Schedule H, if you file Form ST-100, New York State and Local Quarterly Sales and Use Tax Return, and you sold any clothing or footwear eligible for exemption from the state sales and use tax during the period Monday, January 26, 2004, through Sunday, February 1, 2004.

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than \$110 per item and was exempt from the 4 1/4% 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-03(4)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. For a listing of jurisdictions that exempted the local tax during this period, see TSB-M-03(4.2)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-100.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's Certificate of Authority for sales and use tax.

PART 1 Sales made in jurisdictions that do 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.

Total Column C, and include the amount on Form ST-100, page 1, box 1, Gross sales and services. Do not transfer this amount to any other form or schedule. Report these sales only on Form ST-100, page 1, box 1 as part of your Gross sales and services.

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, separately total Columns C and D and enter the totals in the column totals boxes of Part 1, on page 3.

PART 2 Sales made in jurisdictions that charge 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 on the individual jurisdiction lines on Form ST-100.)

After entering information for all jurisdictions required, total Column C, and enter the amount in box 1. Include this amount on Form ST-100, page 2, Column C, in box 3. Also transfer the Column C total to Form ST-100, 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 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. Include this amount on Form ST-100, 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 3. Include this amount on Form ST-100, page 2, Column F, in box 5.

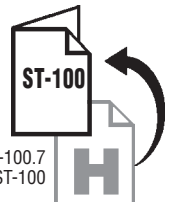
Vendor collection credit adjustment

Transfer the Column C total in Part 2 to Form ST-100, page 4, Step 7A, on the Schedule H line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-100.7 are exempt from the 4 1/4% state tax, the vendor collection credit does not apply to these sales.

Filing this schedule

File a completed Form ST-100.7 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-100.7 inside Form ST-100

PART 1 For sales made in jurisdictions that do not charge the local tax, complete Part 1 for each locality where you made sales of eligible clothing and footwear that cost less than \$110. If you made sales of clothing and footwear that cost \$110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-100. (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	Column D Purchases eligible for exemption
Albany County	AL X0179	.00	.00
Allegany County	AL X0215	.00	.00
Broome County	BR X0313	.00	.00
Cattaraugus County (outside the following)	CA X0499	.00	.00
Olean (city)	Report sales made in the city of Olean in Part 2.		
Salamanca (city)	Report sales made in the city of Salamanca in Part 2.		
Chautauqua County	CH X0607	.00	.00
Chemung County	CH X0793	.00	.00
Chenango County (outside the following)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Clinton County	CL X0993	.00	.00
Columbia County	CO X1003	.00	.00
Cortland County	CO X1122	.00	.00
Delaware County	DE X1202	.00	.00
Dutchess County	DU X1305	.00	.00
Erie County	ER X1415	.00	.00
Franklin County	FR X1607	.00	.00
Fulton County (outside the following)	FU X1706	.00	.00
Gloversville (city)	GL X1715	.00	.00
Johnstown (city)	Report sales made in the city of Johnstown in Part 2.		
Genesee County	GE X1894	.00	.00
Greene County	GR X1903	.00	.00
Hamilton County	HA X2007	.00	.00
Herkimer County	HE X2104	.00	.00
Jefferson County	JE X2207	.00	.00
Madison County (outside the following)	MA X2582	.00	.00
Oneida (city)	Report sales made in the city of Oneida in Part 2.		
Monroe County	MO X2605	.00	.00
Onondaga County	ON X3107	.00	.00
Ontario County (outside the following)	ON X3277	.00	.00
Canandaigua (city)	CA X3237	.00	.00
Geneva (city)	GE X3247	.00	.00
Oswego County (outside the following)	OS X3599	.00	.00
Fulton (city)	FU X3553	.00	.00
Oswego (city)	Report sales made in the city of Oswego in Part 2.		
Otsego County	OT X3603	.00	.00
Rensselaer County	RE X3875	.00	.00
Rockland County	RO X3906	.00	.00
St. Lawrence County	ST X4097	.00	.00
Saratoga County (outside the following)	SA X4103	.00	.00
Saratoga Springs (city)	SA X4143	.00	.00
Schenectady County	SC X4234	.00	.00
Schoharie County	SC X4303	.00	.00
Schuyler County	SC X4407	.00	.00
Seneca County	SE X4517	.00	.00
Steuben County (outside the following)	ST X4688	.00	.00
Corning (city)	CO X4616	.00	.00
Hornell (city)	HO X4630	.00	.00
Suffolk County	SU X4718	.00	.00
Sullivan County	SU X4817	.00	.00
Tompkins County (outside the following)	TO X5096	.00	.00
Ithaca (city)	IT X5013	.00	.00
Ulster County	UL X5113	.00	.00

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Sales eligible for exemption	Column D Purchases eligible for exemption
Warren County (outside the following)	WA X5297	.00	.00
Glens Falls (city)	GL X5217	.00	.00
Washington County	WA X5307	.00	.00
Wayne County	WA X5407	.00	.00
Wyoming County	WY X5605	.00	.00
Yates County	YA X5707	.00	.00
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE X8009	.00	.00
Column totals for all jurisdictions in Part 1:		.00	.00

Include this amount ▲
on Form ST-100,
page 1, box 1, Gross sales
and services.

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

PART 2 For sales made in jurisdictions that charge the local tax, complete Part 2 for each locality where you made sales of eligible clothing and footwear that cost less than \$110. If you made sales of clothing and footwear that cost \$110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-100. (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	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Cattaraugus County (outside the following)	Report sales made in Cattaraugus Co., outside the cities of Olean and Salamanca, in Part 1.							
Olean (city)	OL H0442	.00		.00		1½%		
Salamanca (city)	SA H0437	.00		.00		1½%		
Cayuga County (outside the following)	CA H0510	.00		.00		4%		
Auburn (city)	AU H0555	.00		.00		4%		
Essex County	ES H1505	.00		.00		3%		
Fulton County (outside the following)	Report sales made in Fulton Co., outside the cities of Gloversville and Johnstown, in Part 1.							
Gloversville (city)	Report sales made in the city of Gloversville in Part 1.							
Johnstown (city)	JO H1778	.00		.00		1½%		
Lewis County	LE H2305	.00		.00		3%		
Livingston County	LI H2415	.00		.00		4%		
Madison County (outside the following)	Report sales made in Madison Co., outside the city of Oneida, in Part 1.							
Oneida (city)	ON H2525	.00		.00		1½%		
Montgomery County	MO H2785	.00		.00		4%		
Nassau County	NA H8245	.00		.00		4½%		
Niagara County	NI H2973	.00		.00		4%		
Oneida County (outside the following)	ON H3005	.00		.00		4%		
Rome (city)	RO H3028	.00		.00		4%		
Sherrill (city)	SH H3079	.00		.00		4%		
Utica (city)	UT H3060	.00		.00		4%		
Orange County	OR H3355	.00		.00		3¼%		
Orleans County	OR H3476	.00		.00		4%		
Oswego County (outside the following)	Report sales made in Oswego Co., outside the cities of Fulton and Oswego, in Part 1.							
Fulton (city)	Report sales made in the city of Fulton in Part 1.							
Oswego (city)	OS H3545	.00		.00		3%		
Putnam County	PU H3730	.00		.00		3¼%		
Tioga County	TI H4917	.00		.00		4%		
Westchester County (outside the following)	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%		
Column totals:		1		2				3

Include this amount ▲
on Form ST-100, page 2,
Column C, in box 3,
and on Form ST-100,
page 4, Step 7A, on
the Schedule H line.

Include this amount ▲
on Form ST-100, page 2,
Column D, in box 4.

Include this amount ▲
on Form ST-100, page 2,
Column F, in box 5.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.