



Report of Clothing and Footwear Sales Eligible for Exemption

File as an attachment to Form ST-100



For tax period:

December 1, 2008, through February 28, 2009

Due date:

Friday, March 20, 2009

Include with Form ST-100

409

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

Do not use this form to report sales of clothing and footwear costing \$110 or more that are exempt from the New York City 4% local tax; these sales are reported on the *New York State/MCTD 4³/₈%* line on Form ST-100.

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.

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% 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 become part of the clothing.

For a detailed list of eligible clothing and footwear, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*.

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 Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear*.

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.

Note: Sales in New York City of clothing and footwear, and items used to make or repair clothing, costing \$110 or more per item or pair are exempt from the 4% New York City local tax. These sales remain subject to the New York State 4% sales and use tax and the ³/₈% sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD). Report these sales on Form ST-100, page 3, on the *New York State/MCTD 4³/₈%* tax rate line. For more information, see TSB-M-07(5)S, *Changes to the New York City Local Sales and Use Tax Clothing and Footwear Exemption Effective September 1, 2007*.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

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.

After entering information for all jurisdictions required, add the amounts in Column C and enter the total in the column totals box of Part 1, on page 2. Include this amount on Form ST-100, page 1, box 1, *Gross sales and services*. Do not transfer this amount to any other form or schedule.

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, add the amounts in Column D and enter the total in the column totals box of Part 1, on page 2.

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 7. Include this amount on Form ST-100, page 2, Column C, in box 3.

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 8. 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.

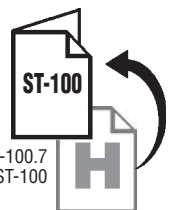
Total Column F and enter the amount in box 9. Include this amount on Form ST-100, page 2, Column F, in box 5.

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.

Need help? and Privacy notification

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



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 |
|--|---|--|--|
| Broome County | BR X0330 | .00 | .00 |
| Chautauqua County | CH X0607 | .00 | .00 |
| Chenango County (outside the following) | CH X0805 | .00 | .00 |
| Norwich (city) | NO X0844 | .00 | .00 |
| Columbia County | CO X1003 | .00 | .00 |
| Delaware County | DE X1202 | .00 | .00 |
| Dutchess County | DU X1317 | .00 | .00 |
| Greene County | GR X1903 | .00 | .00 |
| Hamilton County | HA X2007 | .00 | .00 |
| Madison County (outside the following) | MA X2582 | .00 | .00 |
| Oneida (city) | Report sales made in the city of Oneida in Part 2. | | |
| Schuyler County | SC X4413 | .00 | .00 |
| Tioga County | TI X4903 | .00 | .00 |
| Wayne County | WA X5407 | .00 | .00 |
| New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] | NE X8024 | .00 | .00 |
| Column totals (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 |
|--|-------------------------------|----------------------------------|---|--------------------------------------|----------|----------------------|---|--|
| Albany County | AL H0175 | .00 | | .00 | | 4% | | |
| Allegany County | AL H0225 | .00 | | .00 | | 4½% | | |
| Cattaraugus County (outside the following) | CA H0495 | .00 | | .00 | | 4% | | |
| Olean (city) | OL H0444 | .00 | | .00 | | 4% | | |
| Salamanca (city) | SA H0425 | .00 | | .00 | | 4% | | |
| Cayuga County (outside the following) | CA H0510 | .00 | | .00 | | 4% | | |
| Auburn (city) | AU H0555 | .00 | | .00 | | 4% | | |
| Chemung County | CH H0716 | .00 | | .00 | | 4% | | |
| Clinton County | CL H0925 | .00 | | .00 | | 4% | | |
| Cortland County | CO H1110 | .00 | | .00 | | 4% | | |
| Erie County | ER H1445 | .00 | | .00 | | 4¾% | | |
| Essex County | ES H1509 | .00 | | .00 | | 3¾% | | |
| Franklin County | FR H1615 | .00 | | .00 | | 4% | | |
| Fulton County (outside the following) | FU H1700 | .00 | | .00 | | 4% | | |
| Gloversville (city) | GL H1716 | .00 | | .00 | | 4% | | |
| Johnstown (city) | JO H1779 | .00 | | .00 | | 4% | | |
| Genesee County | GE H1893 | .00 | | .00 | | 4% | | |
| Herkimer County | HE H2108 | .00 | | .00 | | 4¼% | | |
| Jefferson County | JE H2220 | .00 | | .00 | | 3¾% | | |
| Lewis County | LE H2313 | .00 | | .00 | | 3¾% | | |
| Livingston County | LI H2415 | .00 | | .00 | | 4% | | |
| Column subtotals (Part 2; also enter on page 3, boxes 4, 5, and 6): | | 1 | | .00 | 2 | | | 3 |

| 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 |
|--|-------------------------------|----------------------------------|---|--------------------------------------|---|---------------------------------|---|--|
| Report sales made in Madison County, outside the city of Oneida, in Part 1. | | | | | | | | |
| Madison County (outside the following) | | | | | | | | |
| Oneida (city) | ON H2528 | .00 | | .00 | | 2% | | |
| Monroe County | MO H2609 | .00 | | .00 | | 4% | | |
| Montgomery County | MO H2785 | .00 | | .00 | | 4% | | |
| Nassau County | NA H8277 | .00 | | .00 | | 4 ⁵ / ₈ % | | |
| Niagara County | NI H2973 | .00 | | .00 | | 4% | | |
| Oneida County (outside the following) | ON H3007 | .00 | | .00 | | 4 ³ / ₄ % | | |
| Rome (city) | RO H3008 | .00 | | .00 | | 4 ³ / ₄ % | | |
| Utica (city) | UT H3010 | .00 | | .00 | | 4 ³ / ₄ % | | |
| Onondaga County | ON H3115 | .00 | | .00 | | 4% | | |
| Ontario County | ON H3286 | .00 | | .00 | | 3 ¹ / ₈ % | | |
| Orange County | OR H1355 | .00 | | .00 | | 4 ¹ / ₈ % | | |
| Orleans County | OR H3476 | .00 | | .00 | | 4% | | |
| Oswego County (outside the following) | OS H3595 | .00 | | .00 | | 4% | | |
| Oswego (city) | OS H3546 | .00 | | .00 | | 4% | | |
| Otsego County | OT H3617 | .00 | | .00 | | 4% | | |
| Putnam County | PU H3709 | .00 | | .00 | | 4 ³ / ₈ % | | |
| Rensselaer County | RE H3885 | .00 | | .00 | | 4% | | |
| Rockland County | RO H3925 | .00 | | .00 | | 4 ³ / ₈ % | | |
| St. Lawrence County | ST H4080 | .00 | | .00 | | 3% | | |
| Saratoga County (outside the following) | SA H4135 | .00 | | .00 | | 3% | | |
| Saratoga Springs (city) | SA H4125 | .00 | | .00 | | 3% | | |
| Schenectady County | SC H4255 | .00 | | .00 | | 4% | | |
| Schoharie County | SC H4312 | .00 | | .00 | | 4% | | |
| Seneca County | SE H4510 | .00 | | .00 | | 4% | | |
| Steuben County (outside the following) | ST H4686 | .00 | | .00 | | 4% | | |
| Corning (city) | CO H4618 | .00 | | .00 | | 4% | | |
| Hornell (city) | HO H4650 | .00 | | .00 | | 4% | | |
| Suffolk County | SU H4733 | .00 | | .00 | | 4 ⁵ / ₈ % | | |
| Sullivan County | SU H4807 | .00 | | .00 | | 4% | | |
| Tompkins County (outside the following) | TO H5004 | .00 | | .00 | | 4% | | |
| Ithaca (city) | IT H5009 | .00 | | .00 | | 4% | | |
| Ulster County | UL H5132 | .00 | | .00 | | 4% | | |
| Warren County (outside the following) | WA H5295 | .00 | | .00 | | 3% | | |
| Glens Falls (city) | GL H5215 | .00 | | .00 | | 3% | | |
| Washington County | WA H5305 | .00 | | .00 | | 3% | | |
| Westchester County (outside the following) | WE H5545 | .00 | | .00 | | 3 ³ / ₈ % | | |
| Mount Vernon (city) | MO H5547 | .00 | | .00 | | 4 ³ / ₈ % | | |
| New Rochelle (city) | NE H6899 | .00 | | .00 | | 4 ³ / ₈ % | | |
| White Plains (city) | WH H6516 | .00 | | .00 | | 4 ¹ / ₈ % | | |
| Yonkers (city) | YO H6570 | .00 | | .00 | | 4 ³ / ₈ % | | |
| Wyoming County | WY H5606 | .00 | | .00 | | 4% | | |
| Yates County | YA H5710 | .00 | | .00 | | 4% | | |
| Column subtotals from page 2, box 1, 2, and 3: | | 4 | | 5 | | | | 6 |
| | | .00 | | .00 | | | | |
| Column totals (Part 2): | | 7 | | 8 | | | | 9 |
| | | .00 | | .00 | | | | |

▲ Include this amount on Form ST-100, page 2, Column C, in box 3.

▲ 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.

This page was intentionally left blank.