



Report of Clothing and Footwear Sales Eligible for Exemption

File as an attachment to Form ST-100



For tax period:

March 1, 2012, through May 31, 2012

Due date:

Wednesday, June 20, 2012

Include with Form ST-100

113

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

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 clothing and footwear costing less than \$110 per item or pair.

Exemption information

March 1, 2012, through March 31, 2012

Eligible clothing and footwear that sold for less than \$55 per item or pair is exempt from the 4% New York State (NYS) sales tax and the 3/8% tax in the MCTD. Localities were also allowed to enact this exemption. Localities may also choose to exempt sales of eligible clothing and footwear costing less than \$110 per item or pair; this exemption may be enacted once a year, effective March 1 through February 28/29. Parts 1A and 1B of this form list the localities that enacted the less-than-\$55 or less-than-\$110 exemption from their local tax.

Sales of eligible clothing and footwear costing less than \$55 in localities listed in Part 1A are exempt from NYS, MCTD, and local tax. (Sales of eligible clothing and footwear costing less than \$55 in localities not listed in Part 1A are subject to local tax. See Part 2.)

Sales of eligible clothing and footwear costing at least \$55 but less than \$110 are subject to NYS and MCTD tax in all localities. However, these sales are exempt from local tax in those localities that enacted the less-than-\$110 exemption. These localities are listed in Part 1B. (Sales of clothing and footwear costing at least \$55 but less than \$110 in localities not listed in Part 1B are subject to full state and local tax and are reported on the appropriate jurisdiction lines on Form ST-100.)

Note: Sales of eligible clothing and footwear costing at least \$55 but less than \$110 in the City of Oneida, in Madison County, are subject to sales tax at the rate of 6%. Report these sales on the Oneida (city) (clothing: 3/1 - 3/31 only) 6% tax rate line on page 2 of Form ST-100.

See TSB-M-10(16)S, Changes to the Sales Tax Exemption for Clothing and Footwear, and TSB-M-11(3)S, Sales Tax Exemption for Clothing and Footwear Effective April 1, 2011, through March 31, 2012, for more information.

April 1, 2012, through May 31, 2012

Beginning April 1, 2012, the exemption is restored to the original less-than-\$110 per item or pair. Therefore, sales of eligible clothing and footwear costing less than \$110 are exempt from the 4% state sales tax and the 3/8% tax in the MCTD in those localities that provide the less-than-\$110 exemption, and some local taxes.

Sales of eligible clothing and footwear costing less than \$110 in localities listed in Part 1A are exempt from NYS, MCTD, and local tax. (Sales of eligible clothing and footwear costing less than \$110 in localities not listed in Part 1A are subject to local tax. See Part 2.)

Sales of clothing and footwear not eligible for either the less-than-\$55 or less-than-\$110 exemption are subject to both NYS and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-100.

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).

Use the following charts to determine the reporting requirements for the applicable threshold and period.

Localities that enacted the clothing exemption:

Table with 3 columns: Threshold, March, April - May. Rows: Less than \$55, At least \$55 but less than \$110, \$110 or more.

Localities that did not enact the clothing exemption:

Table with 3 columns: Threshold, March, April - May. Rows: Less than \$55, At least \$55 but less than \$110, \$110 or more.

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), also enter your sales tax identification number at the top of each page where space is provided.

PART 1A — Sales made in jurisdictions that do not charge local tax - March 1, 2012, through May 31, 2012

You must complete Part 1A, even though you owe no tax on these sales. Each location listed in Part 1A 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 1A, 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 1A, on page 2.

PART 1B — Sales made in jurisdictions that do not charge local tax - March 1, 2012, through March 31, 2012 only

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. Also enter this amount in box 7 on page 4.

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. Also enter this amount in box 8 on page 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. Also enter this amount in box 9 on page 4.

PART 2 — Sales made in jurisdictions that charge local tax - March 1, 2012, through May 31, 2012

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 10. 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 11. 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 12. 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-100-1, Instructions for Form ST-100.

**Jurisdictions that do not charge local tax - March 1, 2012, through May 31, 2012**

**March 1, 2012, through March 31, 2012:**

- Report sales or purchases of eligible items costing less than \$55 in Part 1A.
- Report sales or purchases of eligible items costing at least \$55 but less than \$110 during March in Part 1B.

**April 1, 2012, through May 31, 2012:**

- Report sales or purchases of eligible items costing less than \$110 during April and May in Part 1A.

Items costing \$110 or more during **March, April, and May** are fully taxable. Report these sales on Form ST-100.

**PART 1A**

**You must complete this part even though you owe no tax on these sales.**

| Column A<br>Taxing jurisdiction   | Column B<br>Jurisdiction code                             | Column C<br>Sales eligible for exemption | Column D<br>Purchases eligible for exemption |
|---|---|--|--|
| 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  |
| Greene County   | GR X1903  | .00                                      | .00  |
| Hamilton County   | HA X2007  | .00                                      | .00  |
| Madison County (outside the following)  | MA X2582  | .00                                      | .00  |
| Oneida (city)   | <b>Report sales made in the city of Oneida in Part 2.</b> |  |  |
| Tioga County  | TI X4903  | .00                                      | .00  |
| Wayne County  | WA X5407  | .00                                      | .00  |
| New York City [includes counties of Bronx, Kings (Brooklyn),<br>New York (Manhattan), Queens, and Richmond (Staten Island)] | NE X8024  | .00                                      | .00  |
| <b>Column totals (Part 1A):</b>   |   | .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 1B Jurisdictions that do not charge local tax - March 1, 2012, through March 31, 2012 only**

- Report sales or purchases of eligible items costing at least \$55 but less than \$110 during **March only**.
- Report sales or purchases of eligible items during April and May in Part 1A above.

| Column A<br>Taxing jurisdiction   | Column B<br>Jurisdiction code  | Column C<br>Sales subject to tax | + | Column D<br>Purchases subject to tax | × | Column E<br>Tax rate            | = | Column F<br>Sales and use tax<br>(C + D) × E |
|---|--|----------------------------------|---|--------------------------------------|---|---------------------------------|---|--|
| Chautauqua County   | CH Y0607   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Chenango County (outside the following)   | CH Y0805   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Norwich (city)  | NO Y0844   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Delaware County   | DE Y1202   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Greene County   | GR Y1903   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Hamilton County   | HA Y2007   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Madison County (outside the following)  | MA Y2582   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Oneida (city)   | <b>Report sales (at least \$55 but less than \$110) made in the city of Oneida on Form ST-100.</b> |                                  |   |                                      |   |                                 |   |  |
| Tioga County  | TI Y4903   | .00                              |   | .00                                  |   | 4%                              |   |  |
| Wayne County  | WA Y5407   | .00                              |   | .00                                  |   | 4%                              |   |  |
| New York City [includes counties of Bronx, Kings (Brooklyn),<br>New York (Manhattan), Queens, and Richmond (Staten Island)] | NE Y8024   | .00                              |   | .00                                  |   | 4 <sup>3</sup> / <sub>8</sub> % |   |  |
| <b>Column subtotals (Part 1B; also enter on page 4, boxes 7, 8, and 9):</b>   |  | <b>1</b>                         |   | <b>2</b>                             |   |                                 |   | <b>3</b>                                     |

**Jurisdictions that charge local tax - March 1, 2012, through May 31, 2012**

**March 1, 2012, through March 31, 2012:**

- Report sales or purchases of eligible items costing less than \$55 in Part 2.
- Report sales or purchases of items costing \$55 or more during March on Form ST-100.

**PART 2**

**April 1, 2012, through May 31, 2012:**

- Report sales or purchases of eligible items costing less than \$110 in Part 2.
- Report sales or purchases of items costing \$110 or more during April and May on Form ST-100.

| Column A<br>Taxing jurisdiction  | Column B<br>Jurisdiction code   | Column C<br>Sales subject to tax | + | Column D<br>Purchases subject to tax | × | Column E<br>Tax rate | = | Column F<br>Sales and use tax<br>(C + D) × E |
|--|---|----------------------------------|---|--------------------------------------|---|----------------------|---|--|
| Albany County  | AL H0175  | .00                              |   | .00                                  |   | 4%                   |   |  |
| Allegany County  | AL H0225  | .00                              |   | .00                                  |   | 4½%                  |   |  |
| Broome County  | BR H0345  | .00                              |   | .00                                  |   | 4%                   |   |  |
| 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%                   |   |  |
| Dutchess County (3/1/12 - 3/31/12)   | DU H1310  | .00                              |   | .00                                  |   | 3¾%                  |   |  |
| Dutchess County (4/1/12 - 5/31/12)   | DU H1307  | .00                              |   | .00                                  |   | 4⅛%                  |   |  |
| 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%                   |   |  |
| Madison County (outside the following)                                     | <b>Report sales made in Madison County, outside the city of Oneida, in Parts 1A and 1B.</b> |                                  |   |                                      |   |                      |   |  |
| Oneida (city)  | ON H2528  | .00                              |   | .00                                  |   | 2%                   |   |  |
| Monroe County  | MO H2609  | .00                              |   | .00                                  |   | 4%                   |   |  |
| Montgomery County  | MO H2785  | .00                              |   | .00                                  |   | 4%                   |   |  |
| Nassau County (3/1/12 - 3/31/12)   | NA H8225  | .00                              |   | .00                                  |   | 4¼%                  |   |  |
| Nassau County (4/1/12 - 5/31/12)   | NA H8277  | .00                              |   | .00                                  |   | 4⅝%                  |   |  |
| Niagara County   | NI H2973  | .00                              |   | .00                                  |   | 4%                   |   |  |
| Oneida County (outside the following)                                      | ON H3007  | .00                              |   | .00                                  |   | 4¾%                  |   |  |
| Rome (city)  | RO H3008  | .00                              |   | .00                                  |   | 4¾%                  |   |  |
| Utica (city)   | UT H3010  | .00                              |   | .00                                  |   | 4¾%                  |   |  |
| Onondaga County  | ON H3115  | .00                              |   | .00                                  |   | 4%                   |   |  |
| Ontario County   | ON H3299  | .00                              |   | .00                                  |   | 3½%                  |   |  |
| Orange County (3/1/12 - 3/31/12)   | OR H1317  | .00                              |   | .00                                  |   | 3¾%                  |   |  |
| Orange County (4/1/12 - 5/31/12)   | OR H1355  | .00                              |   | .00                                  |   | 4⅛%                  |   |  |
| 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 (3/1/12 - 3/31/12)   | PU H3722  | .00                              |   | .00                                  |   | 4%                   |   |  |
| Putnam County (4/1/12 - 5/31/12)   | PU H3709  | .00                              |   | .00                                  |   | 4⅜%                  |   |  |
| Rensselaer County  | RE H3885  | .00                              |   | .00                                  |   | 4%                   |   |  |
| <b>Column subtotals (Part 2; also enter on page 4, boxes 7, 8, and 9):</b> |   | .00                              |   | .00                                  |   |                      |   |  |

| Column A<br>Taxing jurisdiction  | Column B<br>Jurisdiction code | Column C<br>Sales subject to tax | + | Column D<br>Purchases subject to tax | × | Column E<br>Tax rate            | = | Column F<br>Sales and use tax<br>(C + D) × E |
|--|-------------------------------|----------------------------------|---|--------------------------------------|---|---------------------------------|---|--|
| Rockland County (3/1/12 - 3/31/12)                                     | RO H3916                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| Rockland County (4/1/12 - 5/31/12)                                     | RO H3925                      | .00                              |   | .00                                  |   | 4 <sup>5</sup> / <sub>8</sub> % |   |  |
| 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%                              |   |  |
| Schuyler County  | SC H4415                      | .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 (3/1/12 - 3/31/12)                                      | SU H4712                      | .00                              |   | .00                                  |   | 4 <sup>1</sup> / <sub>4</sub> % |   |  |
| Suffolk County (4/1/12 - 5/31/12)                                      | SU H4733                      | .00                              |   | .00                                  |   | 4 <sup>5</sup> / <sub>8</sub> % |   |  |
| 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) (3/1/12 - 3/31/12)          | WE H5511                      | .00                              |   | .00                                  |   | 3%                              |   |  |
| Mount Vernon (city) (3/1/12 - 3/31/12)                                 | MO H5522                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| New Rochelle (city) (3/1/12 - 3/31/12)                                 | NE H6897                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| White Plains (city) (3/1/12 - 3/31/12)                                 | WH H6518                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| Yonkers (city) (3/1/12 - 3/31/12)                                      | YO H6573                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| Westchester County (outside the following) (4/1/12 - 5/31/12)          | WE H5545                      | .00                              |   | .00                                  |   | 3 <sup>5</sup> / <sub>8</sub> % |   |  |
| Mount Vernon (city) (4/1/12 - 5/31/12)                                 | MO H5547                      | .00                              |   | .00                                  |   | 4 <sup>5</sup> / <sub>8</sub> % |   |  |
| New Rochelle (city) (4/1/12 - 5/31/12)                                 | NE H6899                      | .00                              |   | .00                                  |   | 4 <sup>5</sup> / <sub>8</sub> % |   |  |
| White Plains (city) (4/1/12 - 5/31/12)                                 | WH H6519                      | .00                              |   | .00                                  |   | 4 <sup>5</sup> / <sub>8</sub> % |   |  |
| Yonkers (city) (4/1/12 - 5/31/12)                                      | YO H6570                      | .00                              |   | .00                                  |   | 4 <sup>5</sup> / <sub>8</sub> % |   |  |
| Wyoming County   | WY H5606                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| Yates County   | YA H5710                      | .00                              |   | .00                                  |   | 4%                              |   |  |
| <b>Column subtotals from pages 2 and 3, boxes 1, 2, 3, 4, 5 and 6:</b> |                               | <b>7</b>                         |   | <b>8</b>                             |   |                                 |   | <b>9</b>                                     |
| <b>Column totals (Part 2):</b>   |                               | <b>10</b>                        |   | <b>11</b>                            |   |                                 |   | <b>12</b>                                    |

▲ 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.

