



Schedule H

H

Use this form to report transactions for the period **January 17, 1998, through January 23, 1998.**

Vendor Collection Credit

The vendor collection credit does not apply to sales reported on this schedule.

General Instructions

Recent legislation exempted certain clothing and footwear from state or state and local taxes for the one week period that began on January 17, 1998, and ended on January 23, 1998.

Specific Information

Certain clothing and footwear were exempt from the statewide sales and use tax for one week, from January 17, 1998, through January 23, 1998. The exemption was limited to items selling for less than \$500 per item (including any charges for alteration) for clothing and footwear. Clothing and footwear eligible for the state exemption are also eligible for exemption from the local sales and use tax in all localities except the City of White Plains.

Clothing and footwear eligible for exemption

1. Clothing and footwear that cost less than \$500 per item (including any charges for alteration) that is worn by a human being.
2. Fabric, thread, yarn, buttons, snaps, hooks, zippers and other items used to make or repair clothing, and that become part of the clothing.
3. Athletic clothing.

For a detailed list of exempt clothing, footwear and supplies, see TSB-M-97-(14)S.

Clothing and footwear not eligible for exemption

1. Costumes or rented formal wear.
2. Items made from pearls, precious or semi-precious stones, jewels or metals, or imitations.
3. Athletic equipment.
4. Protective devices such as motorcycle helmets.
5. Clothing and footwear that costs \$500 or more per item that is worn by a human being.

Do not take any credits on this schedule unless the credits result from a sale that was made during the period January 17 through January 23, 1998.

Schedule H must be filed to report clothing and footwear sales made during the week of January 17 through January 23, 1998. Vendors who file Schedule H must also file the appropriate sales tax return to report sales occurring during the remainder of the reporting period.

Who must complete Schedule H

All vendors who sold any clothing or footwear eligible for exemption during the week of January 17 through January 23, 1998, must file Schedule H.

Vendors who report eligible sales in more than one jurisdiction must report such sales on each jurisdiction's line on Schedule H. The sale of items of clothing or footwear that **were not** eligible for exemption, and all sales of clothing or footwear made during the balance of the reporting period, **must** be reported on Form ST-100, ST-102 or ST-810, as applicable.

Specific Instructions

Sales of clothing or footwear eligible for exemption - column (c)

Report in column (c) the sales of clothing or footwear eligible for exemption for each locality on the appropriate line. *(Do not include this amount in taxable sales on your sales tax return, Part II column c.)* Add the amounts reported in column (c), pages 2 and 3. Include this amount on your sales tax return, Part I, box A. If you file Form ST-102, include this amount in box 1. Include any amount reported in column (c) for the City of White Plains on your sales tax return, Part I, box B. If you file form ST-102, include this amount in Step 1.

Purchases of clothing or footwear eligible for exemption - column (d)

Report in column (d) the purchases of clothing or footwear that would have been subject to use tax but were eligible for exemption or were subject to local tax in the City of White Plains. *(Do not include clothing purchased for resale.)* Include the column (d) amount for White Plains on your sales tax return, Part I, box C. If you file Form ST-102, include this amount in Step 1.

Tax - column (e)

Multiply the amounts in column (c) and (d) on the City of White Plains line by the tax rate in column (b). No tax will be due in any other jurisdiction.

Include the amount reported in column (e) for the City of White Plains on your sales tax return, Part I, line 1. If you file Form ST-102, include this amount in Step 5.

Schedule H

Print name, address, and identification number as shown on Form ST-100, ST-102, or ST-810.

| | | | |
|----------------|-----------------------|-------|----------|
| Name | Identification number | | |
| Street address | City | State | ZIP code |

Read instructions on front before making entries below.

| Taxing jurisdiction (a) | % Rate (b) | Sales of clothing and footwear (to nearest dollar) (c) | Purchases of clothing and footwear (to nearest dollar) (d) | Sales and use taxes $b \times (c + d)$ (dollars and cents) (e) | Code |
|---|------------------|---|---|---|-------|
| Albany County | | | | | X0179 |
| Allegany County | | | | | X0215 |
| Broome County | | | | | X0313 |
| Cattaraugus County (outside cities of Olean and Salamanca) | | | | | X0499 |
| Olean (city only) | | | | | X0419 |
| Salamanca (city only) | | | | | X0429 |
| Cayuga County (outside city of Auburn) | | | | | X0503 |
| Auburn (city only) | | | | | X0552 |
| Chautauqua County | | | | | X0607 |
| Chemung County | | | | | X0793 |
| Chenango County (outside city of Norwich) | | | | | X0805 |
| Norwich (city only) | | | | | X0844 |
| Clinton County | | | | | X0993 |
| Columbia County | | | | | X1003 |
| Cortland County | | | | | X1122 |
| Delaware County | | | | | X1202 |
| Dutchess County | | | | | X1305 |
| Erie County | | | | | X1415 |
| Essex County | | | | | X1507 |
| Franklin County | | | | | X1607 |
| Fulton County (outside cities of Gloversville and Johnstown) .. | | | | | X1706 |
| Gloversville (city only) | | | | | X1715 |
| Johnstown (city only) | | | | | X1726 |
| Genesee County (outside city of Batavia) | | | | | X1894 |
| Batavia (city only) | | | | | X1824 |
| Greene County | | | | | X1903 |
| Hamilton County | | | | | X2007 |
| Herkimer County | | | | | X2104 |
| Jefferson County | | | | | X2207 |
| Lewis County | | | | | X2303 |
| Livingston County | | | | | X2407 |
| Madison County (outside city of Oneida) | | | | | X2582 |
| Oneida (city only) | | | | | X2526 |
| Monroe County | | | | | X2605 |
| Montgomery County | | | | | X2793 |
| Nassau County | | | | | X2805 |
| Niagara County | | | | | X2907 |
| Oneida County (outside cities of Rome, Sherrill and Utica) ... | | | | | X3003 |
| Rome (city only) | | | | | X3034 |
| Sherrill (city only) | | | | | X3045 |
| Utica (city only) | | | | | X3056 |
| Onondaga County | | | | | X3107 |
| Ontario County (outside cities of Canandaigua and Geneva) .. | | | | | X3277 |
| Canandaigua (city only) | | | | | X3237 |
| Geneva (city only) | | | | | X3247 |
| Orange County | | | | | X3304 |
| Orleans County | | | | | X3473 |

Use this schedule to report transactions for the period January 17, 1998, through January 23, 1998 only.

Attach this schedule to your New York State and Local Sales and Use Tax Return, Form ST-100, ST-102, or ST-810.

Check the box indicating the return to which this schedule is attached:

ST-100
(398)

ST-102
(398)(A98)

ST-810
(0998)

| Taxing jurisdiction (a) | % Rate (b) | Sale of clothing and footwear (to nearest dollar) (c) | Purchases of clothing and footwear (to nearest dollar) (d) | Sales and use taxes $b \times (c + d)$ (dollars and cents) (e) | Code |
|--|------------------|--|---|---|-------|
| Oswego County (outside cities of Fulton and Oswego) . . . | | | | | X3599 |
| Fulton (city only) | | | | | X3537 |
| Oswego (city only) | | | | | X3547 |
| Otsego County | | | | | X3603 |
| Putnam County | | | | | X3726 |
| Rensselaer County | | | | | X3875 |
| Rockland County | | | | | X3906 |
| St. Lawrence County (outside city of Ogdensburg) | | | | | X4097 |
| Ogdensburg (city only) | | | | | X4017 |
| Saratoga County | | | | | X4103 |
| Schenectady County | | | | | X4234 |
| Schoharie County | | | | | X4303 |
| Schuyler County | | | | | X4407 |
| Seneca County | | | | | X4517 |
| Steuben County (outside cities of Hornell and Corning) . . . | | | | | X4688 |
| Hornell (city only) | | | | | X4630 |
| Corning (city only) | | | | | X4616 |
| Suffolk County | | | | | X4718 |
| Sullivan County | | | | | X4817 |
| Tioga County | | | | | X4903 |
| Tompkins County (outside city of Ithaca) | | | | | X5096 |
| Ithaca (city only) | | | | | X5013 |
| Ulster County | | | | | X5113 |
| Warren County (outside city of Glens Falls) | | | | | X5297 |
| Glens Falls (city only) | | | | | X5217 |
| Washington County | | | | | X5307 |
| Wayne County | | | | | X5407 |
| Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers) | | | | | X5505 |
| Mount Vernon (city only) | | | | | X5518 |
| New Rochelle (city only) | | | | | X6897 |
| White Plains (city only) | 2 | | | | H5556 |
| Yonkers (city only) | | | | | X6567 |
| Wyoming County | | | | | X5605 |
| Yates County | | | | | X5707 |
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| New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island)) | | | | | X8009 |

Add column (c), pages 2 and 3. Include this amount on Form ST-100, or ST-810 Part I, Box A. For Form ST-102, include this amount in Box 1.....

Add column (e), pages 2 and 3. Include this amount on Form ST-100 or ST-810 Part I, line 1. For Form ST-102, include this amount in total taxes reported in step 5.