



Schedule H

Clothing Exemption

H

Use this schedule to report only the sales of clothing eligible for exemption during the period
September 1, 1997, through September 7, 1997.
(The vendor collection credit does not apply to sales reported on this schedule)

Recent legislation was enacted to exempt certain clothing from the 4% state sales and use tax for the one-week period that began on September 1, 1997, and ended on September 7, 1997.

Many localities also exempted this clothing from the local sales and use tax (see pages 2 or 3, column (b), for the locality where you made your sales).

Clothing eligible for exemption

1. Clothing that cost less than \$100 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 clothing and supplies eligible for exemption, see TSB-M-97(7)S.

Clothing *not* eligible for exemption

1. Clothing that costs \$100 or more per item that is worn by a human being.
2. Footwear
3. Costumes or rented formal wear.
4. Items used to make or repair clothing eligible for exemption that are made from pearls, precious or semi-precious stones, jewels or metals, or imitations thereof.
5. Athletic equipment.
6. Protective devices such as motorcycle helmets.

Do not take any credits on this schedule unless the credits result from a sale of clothing eligible for exemption that was made during the period September 1 through September 7, 1997.

Schedule H must be filed to report any sales of clothing eligible for exemption made during the week of September 1 through September 7. Vendors who file Schedule H must also file the appropriate sales tax return to report sales occurring during the remainder of the reporting period and to report sales of clothing not eligible for exemption.

Who must complete Schedule H

All vendors who sold any clothing eligible for exemption during the week of September 1 through September 7, 1997, 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 that **were not** eligible for exemption, and all sales of clothing made during the balance of the reporting period, **must** be reported on Form ST-100, ST-101, ST-102, or ST-810, as applicable.

Specific Instructions

Sales of clothing eligible for exemption — column (c)

Report in column (c) the sales of clothing 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. Add the column (c) amounts for the counties of Wayne, Yates, and Ontario and the cities of Canandaigua, Geneva, and Rome. Include this total on your sales tax return, Part I, box B. If you file Form ST-102, include this amount in Step 1.

Purchases of clothing eligible for exemption — column (d)

Report in column (d) the purchases of clothing that would have been subject to use tax but were eligible for exemption or were subject to local use tax on the appropriate line. (Do not include clothing purchased for resale). Add the column (d) amounts for the counties of Wayne, Yates, and Ontario and the cities of Canandaigua, Geneva, and Rome. Include this total 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) by the tax rate in column (b). If column (b) is darkened, a zero rate applies. Therefore, no tax will be due in that jurisdiction.

Add the amounts reported in column (e), pages 2 and 3. Include this amount in Part I, on line 1, of your sales tax return. 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-101, 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 eligible for exemption (to nearest dollar) (c)	Purchases of clothing eligible for exemption (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).....	1 ³ / ₄				H3034
Sherrill (city only).....					X3045
Utica (city only).....					X3056
Onondaga County					X3107
Ontario County (outside cities of Canandaigua and Geneva)	3				H3277
Canandaigua (city only).....	3				H3237
Geneva (city only).....	3				H3247
Orange County					X3304
Orleans County					X3473

