## Schedule H



Use this form to report transactions for the period January 18, 1997, through January 24, 1997.

### **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 18, 1997, and ended on January 24, 1997.

### **Specific Information**

Certain clothing and footwear were exempt from the statewide sales taxes for one week, from January 18, 1997, through January 24, 1997. The exemption was limited to items selling for less than \$500 per item (including any charges for alteration) for clothing and footwear. The clothing and footwear that were exempt may have been exempt from both state and local sales and use tax or from the state tax only (see pages 2 or 3, column (b), for the locality in which you made your sales).

#### **Exempt clothing and footwear**

- **1.** Clothing and footwear worn by people that cost less than \$500 per item.
- **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-96-(15)S.

#### Taxable clothing and footwear

- 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.

Do not take any credits on this schedule unless the credits result from a sale that was made during the period January 18 through January 24, 1997.

Schedule H must be filed to report clothing and footwear sales made during the week of January 18 through January 24. 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 of the clothing or footwear during the week of January 18 through January 24, 1997, that was exempt or taxed at the local rate only, and:

- Vendors who sold clothing and footwear from January 18 through January 24 must report sales of qualifying clothing and footwear on this form whether the items were subject to local tax or were fully exempt.
- Vendors who report in more than one jurisdiction will have to report both taxable and non-taxable sales on this schedule if one jurisdiction imposes a local tax but another does not.
- 3. Items of clothing and footwear that did not qualify for the exemption, and all sales of clothing and footwear 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 or footwear - column (c)

Report on each appropriate line, the sales of clothing and footwear that were exempt from tax or subject only to the local tax in the locality shown on that line. Add the amounts reported in column (c) to the total amount reported on your sales tax return, Part I, box A. Subtract the exempt sales from the gross sales reported in column (c) and include the resulting balance (taxable sales) in Part I, box B.

#### Purchases of clothing or footwear - column (d)

Report in column (d) any purchases of clothing or footwear that were exempt from use tax or subject only to local tax. (Do not include clothing or footwear purchased for resale.) Add the taxable amounts reported in column (d) and include that amount in Part I, box C.

#### 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 the return.

# **Schedule H**

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Print name, address and identification number as shown on Form ST-10	00, ST-101, ST-102 or ST-	-810.		
Name		Identification numb	er	
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 × (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)					H0503	
Auburn (city only)					H0552	
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	4				H1415	
Essex County	•				X1507	
Franklin County	3				H1607	
Fulton County (outside cities of Gloversville and Johnstown)	J				X1706	
Gloversville (city only)	-				X1715	
Johnstown (city only)					H1726	
Genesee County (outside city of Batavia)					X1894	
Batavia (city only)					X1824	
Greene County	-				X1903	
Hamilton County	-				X2007	
Herkimer County	-				X2104	
Jefferson County	3				H2207	
Lewis County	Ŭ				X2303	
Livingston County	3				H2407	
Madison County (outside city of Oneida)					X2582	
Oneida (city only)	-				X2526	
Monroe County	1				X2605	
Montgomery County	1				X2793	
Nassau County	1				X2805	
Niagara County	-				X2907	
Oneida County (outside cities of Rome, Sherrill and Utica)	4				H3003	
Rome (city only)					H3036	
Sherrill (city only)					H3045	
Utica (city only)	4				H3056	
Onondaga County	3				H3107	
Ontario County (outside cities of Canandaigua and Geneva)					X3277	
Canandaigua (city only)	11/2				H3236	
Geneva (city only)					H3243	
Orange County	. , 2				X3304	
Orleans County					X3473	
Chicano County			1		70770	

### Use this form to report transactions for the period January 18, 1997, through January 24, 1997 only.

Attach this schedule to your New York State and Local Sales and Use Tax Return, Form ST-100, ST-101, ST-102 or ST-810.

Check the box schedule is at	•	e return to wh	nich this
ST-100	ST-101	ST-102	ST-810

	Taxing Jurisdiction (a)	% Rate	Sale of Clothing and Footwear (to nearest dollar) (c)	Purchases of Clothing and Footwear (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
	Oswego County (outside cities of Fulton and Oswego)					X3599
	Fulton (city only)	3				H3537
	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
Do	Saratoga County					X4103
not	Schenectady County					X4234
tear	Schoharie County					X4303
these	Schuyler County					X4407
pages	Seneca County					X4517
apart.	Steuben County (outside cities of Hornell and Corning)					X4688
You						
must	Hornell (city only)					X4630
file	Corning (city only)					X4616
entire	Suffolk County					X4718
form.	Sullivan County					X4817
	Tioga County					X4903
	Tompkins County (outside city of Ithaca)					X5096
	lthaca (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)					X5556
	Yonkers (city only)					X6567
	Wyoming County					X5605
	Yates County					X5707
	New York City (includes counties of Bronx, Kings (Brooklyn),					
	New York (Manhattan), Queens and Richmond (Staten Island))					X8009
		-				
	Add column (e), pages 2 and 3					
					Include this amount on Form	ST-100,
					ST-101, ST-102 or ST-810 Part	[. line 1.

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