Department of Taxation and Finance

Footwear Sales Eligible for

# Part-Quarterly (Monthly) Filers Report of Clothing and

#### File as an attachment to Form ST-810

For 4th quarter tax period:

December 1, 2019, through February 29, 2020

1220

Quarterly Schedule H for

Include with Form ST-810

Friday, March 20, 2020

Sales tax identification number

Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

### Who must file

Complete Form ST-810.7, Quarterly Schedule H for Part-Quarterly (Monthly) Filers, if you file Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers, and you sold clothing and footwear costing less than \$110 per item or pair.

Exemption

Sales of eligible clothing and footwear costing less than \$110 are exempt from the 4% New York State (NYS) sales tax, the 3/8% tax in the Metropolitan Commuter Transportation District (MCTD) in those localities that provide the exemption, and some local taxes.

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, 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.

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.

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

Sales of clothing and footwear not eligible for exemption are subject to both NYS and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-810.

### Specific instructions

**Identification number and name –** Print the sales tax identification number and legal name above, as shown on Form ST-810 or on your business's Certificate of Authority for sales and use tax. Also enter your sales tax identification number at the top of each page where space is provided.

Credits - Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, show the negative using a minus sign (-). Mark an X in the Are you claiming any credits box on page 1 of Form ST-810 and include the credit amount in the total amount of credits claimed box.

You must also complete and submit Form ST-810-ATT, Quarterly Schedule CW for Part-Quarterly (Monthly) Filers, to provide information regarding the types of credits you claimed.

### Part 1 - Sales made in jurisdictions that do not charge 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-810, 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

# Part 2 – Sales made in jurisdictions that charge local

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-810.

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-810, 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-810, 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.

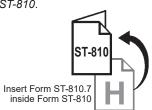
Total Column F and enter the amount in box 9. Include this amount on Form ST-810, page 2, Column F, in box 5.

### Filing this schedule

File a completed Form ST-810.7 and any other attachments with Form ST-810 by the due date. Be sure to keep a copy of your completed return for your records.

### **Need help? and Privacy notification**

See Form ST-810-I. Instructions for Form ST-810.



Part 2

## Jurisdictions that do not charge local tax

Part 1 Report sales or purchases of eligible items costing less than \$110 in Part 1.

Items costing \$110 or more are fully taxable. Report these sales on Form ST-810.

You must complete this part even though you owe no tax on these sale
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Column A Taxing jurisdiction		lumn B	Column C Sales eligible for exemption	Column D Purchases eligible for exemption
Chautauqua County	СН	X0607	.00	.00
Chenango County (outside the following)	СН	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
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-810, page 1, box 1, Gross sales and services.

Do not transfer this total to any other form or schedule.

### Jurisdictions that charge local tax

Report sales or purchases of eligible items costing less than \$110 in Part 2. Report sales or purchases of items costing \$110 or more on Form ST-810.

Column A Taxing jurisdiction	Column B Jurisdiction code		Column C Sales subject to tax	Column D Purchases subject to tax	Column E =	Column F Sales and use tax (C + D) × E
Albany County	AL	H0175	.00	.00	4%	
Allegany County	AL	H0225	.00	.00	41/2%	
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	DU	H1307	.00	.00	41/8%	
Erie County	ER	H1445	.00	.00	43/4%	
Essex County	ES	H1509	.00	.00	4%	
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	41/4%	
Jefferson County	JE	H2220	.00	.00	4%	
Lewis County	LE	H2313	.00	.00	4%	
	,		1 2			3
Column subtotals (Part 2; also enter on page 3,	boxes 4. 5	5. and 6):	.00	.00		

Livingston County	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
Oneida (city)	Livingston County	LI H2415		.00	4%	
Montpomery County	Madison County (outside the following)	MA H2511	.00	.00	4%	
Montgomery County Nassau County NA H8277 NO 0 0,00 Nassau County NA H8277 NO 0 0,00 NA W% Nassau County NA H8277 NO 0 0,00 NO 4%% Nassau County NA H8277 NO 0 0,00 NO 4%% Nassau County NA H8277 NO 0 0,00 NO 4%% Nassau County NA H8277 NO 0 0,00 NO 4%% NA H8279 NO 0 0,00 NO 4%% NA H8297 NO 0 0,00 NO 4%% NA H83115 NO 0 0,00 NO 4% NA H83115 NO 0 0,00 NO 4%% NA H83115 NO 0 0,00 NO 4%% NA H84115 NA H8415 NO 0 0,00 NO 4% NA H8415 NA H841	Oneida (city)	ON H2528	.00	.00	4%	
Nassara County Niagara County Ni H2973 Niagara County Oneida County (outside the following) Ni H2973 Niagara County Oneida County (outside the following) Ni H3007 Nome (city) RO H3008 Nome (city) Ni H3007 Nome (city) Ni H3015 Nome (city) Nome H3115 Nome Nome Nome Nome Nome Nome Nome Nome	Monroe County	MO H2609	.00	.00	4%	
Niagara County	Montgomery County	MO H2785	.00	.00	4%	
Oneida County (outside the following)  Rome (city)  Rome (city)  Rome (city)  Nome (city)  UT H3010  One 0 43/%  Utica (city)  One 143008  One 0 0 0 43/%  One 0 0 0 0 0 43/%  One 0 0 0 0 0 0 43/%  One 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nassau County	NA H8277	.00	.00	45/8%	
Rome (city)	Niagara County	NI H2973	.00	.00	4%	
Utica (city)	Oneida County (outside the following)	ON H3007	.00	.00	43/4%	
Onondaga County ON H3115	Rome (city)	RO H3008	.00	.00	43/4%	
Ontario County On H3299 On H3359 Orange County OR H3476 O	Utica (city)	UT H3010	.00	.00	43/4%	
Ontario County ON H3299 0.0 0.0 33% Orange County OR H1355 0.0 0.0 44% Orleans County OR H3476 0.0 0.0 44% Oswego County (outside the following) OS H3595 0.0 0.0 4% Oswego County (outside the following) OS H3595 0.0 0.0 4% Oswego County OT H3617 0.0 0.0 4% Oswego County OT H3617 0.0 0.0 4% Orleans County Orlea	Onondaga County	ON H3115	.00	.00	4%	
Orange County	<u> </u>	ON H3299	.00	.00	3½%	
Orleans County Oswego County (outside the following) OS H3476 Oswego County (outside the following) OS H3595 O0 OW 00 OW		OR H1355	.00	.00	41/8%	
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%           Rensselaer County         RE         H3885         .00         .00         .4%           Rockland County         RO H3925         .00         .00         .4%           St. Lawrence County         ST H4080         .00         .00         .4%           Saratoga County (outside the following)         SA H4135         .00         .00         .3%           Schenectady County         SA H4125         .00         .00         .3%           Schenectady County         SC H4255         .00         .00         .4%           Schoharie County         SC H4312         .00         .00         .4%           Schoharie County         SC H4415         .00         .00         .4%           Scheneca County         SE H4510         .00         .00         .4%           Steuben County         SU H4733         .00         .00         .4%	<u> </u>	OR H3476	.00	.00	4%	
Oswego (city)			.00	.00		
Otsego County OT H3617 OU H3709 OU H4%  Rensselaer County Rensselaer County Rensselaer County Ro H3925 OU OU 4%  St. Lawrence County ST H4080 OU OU 4%  Saratoga County (outside the following) SA H4135 OU OU OU 3% Saratoga Springs (city) SA H4125 OU OU OU 3% Schenectady County SC H4255 OU OU OU 4% Schoharie County SC H4312 OU OU OU 4% Schoharie County SC H4312 OU OU OU 4% Schoharie County SC H4415 OU OU OU 4% Scholarie County SC H4410 Seneca County SC H4411 OU OU OU 4% Steuben County ST H4686 OU OU 0U 4% Suffolk County SU H4733 OU OU 0U 4% Suffolk County SU H4733 OU OU 0U 4% Suffolk County SU H4807 OU OU 0U 4%  Tompkins County (outside the following) TO H5004 OU 0U 0U 4% Ilthaca (city) UI H5132 OU 0U 0U 4% UIL H5132 OU 0U 0			.00	.00	4%	
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Rensselaer County				.00		
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St. Lawrence County         ST         H4080         .00         .00         4%           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%           Schonarie County         SC         H4312         .00         .00         4%           Schuyler County         SC         H4415         .00         .00         4%           Schuyler County         SC         H4415         .00         .00         4%           Seneca County         SE         H4510         .00         .00         4%           Steuben County         ST         H4686         .00         .00         4%           Steuben County         SU         H4733         .00         .00         4%           Sulfilk County         SU         H4807         .00         .00         4%           Sulfilk County         SU         H4807         .00         .00         4%           Sulfilk County         SU         H4807         .00         .00	•			00		
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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         ST         H4686         .00         .00         4%           Suffolk County         SU         H4733         .00         .00         4%           Sullivan County         SU         H4807         .00         .00         4%           Sullivan County (outside the following)         TO         H5004         .00         .00         4%           Tompkins County (outside the following)         TO         H5004         .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 </td <td><b>;</b></td> <td></td> <td></td> <td></td> <td></td> <td></td>	<b>;</b>					
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Schuyler County         SC         H4415         .00         .00         4%           Seneca County         SE         H4510         .00         .00         4%           Steuben County         ST         H4686         .00         .00         4%           Suffolk County         SU         H4733         .00         .00         4%%           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         4%%           Mount Vernon (city)         MO         H5547						
Seneca County   SE H4510   .00   .00   4%						
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Suffolk County       SU H4733       .00       .00       4%%         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       4%%         Mount Vernon (city)       MO H5547       .00       .00       4%%         New Rochelle (city)       NE H6899       .00       .00       4%%         White Plains (city)       WH H6519       .00       .00       4%%         Yonkers (city)       YO H6570       .00       .00       4%%         Wyoming County       YA H5710       .00       .00       4%         Yates County       YA H5710       .00       .00       4% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
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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       .00       4½%         Mount Vernon (city)       MO       H5547       .00       .00       .00       4½%         New Rochelle (city)       NE       H6899       .00       .00       .00       4½%         White Plains (city)       WH       H6519       .00       .00       .00       4½%         Yonkers (city)       YO       H6570       .00       .00       .00       4½%         Wyoming County       YA       H5710       .00       .00       .00       4%         Yates County       YA       H5710       .00       .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       43%         Mount Vernon (city)       MO       H5547       .00       .00       43%         New Rochelle (city)       NE       H6899       .00       .00       43%         White Plains (city)       WH       H6519       .00       .00       43%         Yonkers (city)       YO       H6570       .00       .00       47%         Wyoming County       WY       H5606       .00       .00       4%         Yates County       YA       H5710       .00       .00       4%         Column subtotals from page 2, boxes 1, 2, and 3:       4       5       6						
Glens Falls (city)   GL H5215   .00   .00   3%	•					
Washington County       WA       H5305       .00       .00       3%         Westchester County (outside the following)       WE       H5545       .00       .00       43%         Mount Vernon (city)       MO       H5547       .00       .00       43%         New Rochelle (city)       NE       H6899       .00       .00       43%         White Plains (city)       WH       H6519       .00       .00       43%         Yonkers (city)       YO       H6570       .00       .00       43%         Wyoming County       WY       H5606       .00       .00       4%         Yates County       YA       H5710       .00       .00       4%         Column subtotals from page 2, boxes 1, 2, and 3:       5       6						
Westchester County (outside the following)         WE H5545         .00         .00         43%           Mount Vernon (city)         MO H5547         .00         .00         43%           New Rochelle (city)         NE H6899         .00         .00         43%           White Plains (city)         WH H6519         .00         .00         43%           Yonkers (city)         YO H6570         .00         .00         43%           Wyoming County         WY H5606         .00         .00         4%           Yates County         YA H5710         .00         .00         4%           Column subtotals from page 2, boxes 1, 2, and 3:         6	• • •					
Mount Vernon (city)       MO       H5547       .00       .00       43%         New Rochelle (city)       NE       H6899       .00       .00       43%         White Plains (city)       WH       H6519       .00       .00       43%         Yonkers (city)       YO       H6570       .00       .00       43%         Wyoming County       WY       H5606       .00       .00       4%         Yates County       YA       H5710       .00       .00       4%         Column subtotals from page 2, boxes 1, 2, and 3:       6						
New Rochelle (city)       NE       H6899       .00       .00       43%         White Plains (city)       WH       H6519       .00       .00       43%         Yonkers (city)       YO       H6570       .00       .00       47%         Wyoming County       WY       H5606       .00       .00       4%         Yates County       YA       H5710       .00       .00       4%         Column subtotals from page 2, boxes 1, 2, and 3:						
White Plains (city)         WH H6519         .00         .00         43%           Yonkers (city)         YO H6570         .00         .00         4%%           Wyoming County         WY H5606         .00         .00         4%           Yates County         YA H5710         .00         .00         4%           Column subtotals from page 2, boxes 1, 2, and 3:         6         6						
Yonkers (city)         YO         H6570         .00         .00         4%%           Wyoming County         WY         H5606         .00         .00         4%           Yates County         YA         H5710         .00         .00         4%           Column subtotals from page 2, boxes 1, 2, and 3:						
Wyoming County         WY H5606         .00         .00         4%           Yates County         YA H5710         .00         .00         4%           Column subtotals from page 2, boxes 1, 2, and 3:         4         5         6						
Yates County						
Column subtotals from page 2, boxes 1, 2, and 3:	<u> </u>					
Column subtotals from page 2, boxes 1, 2, and 3:	Tales County				70	6
	Column cubtatala from mana 2		<del>-</del> 1			
I/I IXI I IUI	Column subtotals from page 2,		7	0		

Column totals (Part 2):

Include
this amount on
Form ST-810, page 2,
Column C, in box 3.

Include
this amount on
Form ST-810, page 2,
Column D, in box 4.

Include
this amount on
Form ST-810, page 2,
Column F, in box 5.

