

STATE OF NEW YORK  
DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	
<b>PARTY CITY CORPORATION</b>	:	DETERMINATION
for Revision of a Determination or for Refund of Sales	:	DTA NO. 829888
and Use Taxes under Articles 28 and 29 of the Tax	:	
Law for the period September 1, 2015 through August	:	
31, 2017.	:	

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Petitioner, Party City Corporation, filed a petition for revision of a determination or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the period September 1, 2015 through August 31, 2017.

A hearing was held in Albany, New York, on June 8, 2022 through June 10, 2022, with all briefs to be submitted by April 19, 2023,<sup>1</sup> which date began the six-month period for the issuance of this determination. Petitioner appeared by Thomas J. Reinebach, CPA and the Division of Taxation appeared by Amanda Hiller, Esq. (Aliza J. Chase, Esq., of counsel). After reviewing the entire record in this matter, Winifred M. Maloney, Administrative Law Judge, renders the following determination.

***ISSUES***

I. Whether the Division of Taxation properly determined that certain items sold by petitioner for less than \$110.00 per article did not qualify for the clothing and footwear exemption pursuant to Tax Law § 1115 (a) (30).

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<sup>1</sup> Petitioner submitted additional documents with its reply brief. None of those documents were considered in this determination (*see Matter of Schoonover*, Tax Appeals Tribunal, August 15, 1991).

II. Whether the Division of Taxation's uneven application of Tax Law § 1115 (a) (30) to all similarly situated retailers selling both clothing and costumes violates the Equal Protection Clause of the United States Constitution.

***FINDINGS OF FACT***

1. Petitioner, Party City Corporation, is a retailer of "party goods, including paper and plastic tableware, metallic and latex balloons, Halloween and other costumes, accessories, novelties, gifts and stationery throughout the world." Petitioner is owned by Party City Holdco Inc., a publicly traded retail chain.

2. Petitioner, headquartered in Rockaway, New Jersey, operated 81 stores in New York State during the period September 1, 2015 through August 31, 2017, including "pop up" locations during the Halloween season. In addition, petitioner made online sales during this period.

3. On December 4, 2017, the Division of Taxation (Division) assigned Alexandra Manning, a Tax Auditor I in its Syracuse district office transaction audit bureau, to conduct a sales tax field audit of petitioner's books and records for the period September 1, 2015 through August 31, 2017 (audit period). The audit areas under review were sales, expenses, and capital, i.e., fixed assets. A review of the Tax Field Audit Record (audit log) indicates that on December 4, 2017, the auditor reviewed the prior audit report and audit log for the audit period of March 1, 2013 through August 31, 2015. In this audit log entry, the auditor indicated that petitioner has a strict policy of not signing any waivers extending the statute of limitations, and the statute was due to expire on October 20, 2018 for the period September 1, 2015 through September 30, 2015.

4. On December 4, 2017, the auditor sent an information document request (IDR #01) that requested petitioner provide certain identified books and records by December 18, 2017. In addition, the auditor sent an email to Douglas Hingel, petitioner's accounting and reporting manager, and Jessica Faulkner, petitioner's tax and treasury manager, requesting certain documents by December 15, 2017, and that additional documentation be available at the first audit appointment scheduled for January 29, 2018 through February 1, 2018 at petitioner's Rockaway, New Jersey, offices.

5. Petitioner supplied the requested documents via email on December 13, 2017. After reviewing the supplied documentation, the auditor selected June 2017 as the test period. The auditor also "selected accounts" and sent an email to Mr. Hingel and Ms. Faulkner requesting they provide the general ledgers for the selected accounts, as well as explanations on several accounts that the auditor "wasn't sure about." Subsequently, the auditor received the general ledger for the selected accounts. After completing her review of petitioner's general ledger, the auditor sent selected invoices electronically to Mr. Hingel via the Division's secure email site, "MoveIT."

6. The audit commenced on January 29, 2018 at petitioner's Rockaway, New Jersey, offices where the auditor met with Mr. Hingel and Ms. Faulkner. On that date, petitioner provided to the auditor additional supporting documents. The field audit visit continued on January 30, 2018 through February 1, 2018. On January 31, 2018, petitioner elected a test period audit method for sales and recurring purchases. At the conclusion of the audit visit, the auditor discussed the review to date and the outstanding items consisting of "SKU store sales, web order invoices, expense invoices, and exempt sales" with Mr. Hingel and Ms. Faulkner.

7. On March 26, 2018 through March 28, 2018, the auditor conducted a second audit visit at petitioner's offices where she met with Mr. Hingel and Ms. Faulkner. During that on-site audit visit, petitioner provided, among other things, the detail of the SKU<sup>2</sup> sales for the stores, and the "sales report listing the store sales for the month of June 2017 (by SKU, by store)." The detail provided by petitioner regarding the June 2017 SKU sales for the stores included the year, month, store number, the SKU number and description of each item sold, the taxable amount of the sale and the tax amount collected.

8. On April 3, 2018, the auditor began reviewing the June 2017 taxable store sales. The audit log entry for that date indicates that the "merge of tax rates into the file took quite some time because of the size of the file." Subsequently, on April 5, 2018, the auditor finished calculating the tax due on taxable store sales for June 2017. Based upon her analysis, the auditor found some overcollections of tax; "however, unless the TP can show they refunded these amounts to the customer," she could not issue a refund. The auditor calculated an error rate based upon "the taxable sales and projected over the entire audit period." On April 5, 2018, the auditor sent Mr. Hingel and Ms. Faulkner workpapers related to the "[u]pdated fixed asset listing," expense exception list (no projection), nontaxable item listing (no projection), taxable store sales (with projection) and exempt certificate review (with projection).

9. The auditor conducted a third on-site audit visit commencing on April 23, 2018 and continuing through April 26, 2018. The auditor "took a tour of the mock store at the headquarters" on April 25, 2018. The audit log entry for the on-site audit visit on April 26, 2018, noted, in part, that the auditor:

"[b]egan reviewing TP's comments on the taxable SKU file. The exceptions are split into two different categories – rounding issues and clothing at reduced rate. TP provided backup to a sample of lines where there were rounding issues (each

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<sup>2</sup> A store keeping unit (SKU) is used by a retailer to track its inventory.

line on the file is a summary of SKU by location). Removed these transactions from the listing.

Began reviewing and researching clothing items that are flagged as clothing items on their files, but are marketed and self-identified as costumes or costume accessories on their website. These items include gloves, leg warmers, costume hats, leggings, etc.”

The audit log entry further noted that the auditor spoke with Mr. Hingel and Ms. Faulkner “regarding this and let them know” that she would “need to discuss this with [her] supervisor and potentially” field audit management (FAM), but she would let them know what she found out.

10. The auditor continued reviewing the taxable SKU file, looking up items on the website and updating the spreadsheet. A May 9, 2018 audit log entry, in part, stated:

“[c]omposed email to team leader and section head detailing my position on the items listed as clothing that I am holding taxable as costumes. Noted that the TP themselves are listing the items as costumes, costume accessories, or party supplies. Noted that the NAICS code is 453220 – Gift, Novelty, and Souvenir Store (not clothing). Explained the TP’s disagreement to my position and their reasoning. Will discuss further next week.”

11. After completing her review of petitioner’s web sales, the auditor found “[t]here will be no additional tax due on the web sales.”

12. On May 24, 2018, the auditor went to one of petitioner’s retail stores located on Erie Blvd., in Syracuse, New York, with her team leader, Jennifer Liebler, “to view how products are displayed and marketed to customers.” In her audit log entry related to the May 24, 2018 retail store survey, the auditor observed:

“In general, all products are organized by theme (luau themes, fourth of july [sic], color theme, character or TV show, costumes, etc.), not by item type, suggesting all items are party items or costume items vs. clothing. There was one display with baseball caps and graphic tshirts [sic] that did not conform to this ‘theme’ display type, but rather as a clothing display. The display format in the store (which coincides with the way items are marketed on the website) suggests that the intent is to sell items as party/costume items rather than clothing.”

Subsequently, the auditor reviewed all 1,255 store sale SKUs to separate out those SKUs related to certain in-store displayed baseball caps and graphic t-shirts.

13. On Tuesday, June 5, 2018, the auditor sent an email to Mr. Hingel and Ms. Faulkner regarding “Party City Corporation – Costumes.” In that email, the auditor indicated she would have the assessment for the agreed portion of the audit with the refund to them by Thursday.

The email also stated, in part, the following:

“In the meantime, I wanted to let you know that we will be going forward in assessing tax on the store sales items we discussed, where you have charged the reduced clothing rate but we are taxing at the full rate. Our position is based on the following reasons:

1. Party City Corporation is a retailer of ‘party goods, including paper and plastic tableware, metallic and latex balloons, Halloween and other costumes, accessories, novelties, gifts and stationery throughout the world.’ ([www.partycity.com/company](http://www.partycity.com/company)). You have taken the position that your customers could be buying your products as clothing items, which we do not disagree that this could be happening from time to time. However, because you are a party supply store, it is presumed that you are selling products as party supplies, not every day [sic] wear (in the case of wearable items). It is also presumed that the intent of your customers is to purchase products for the same purpose. When there is uncertainty as to the use of a product, it should be taxed at the full rate, and it becomes the responsibility of your customer to claim any refund due to them, if any.
2. The items in question (see detail for test period – to be sent through MoveIT by next week) are self-identified on your website as costumes, costume accessories, or themed party items. The items are also displayed in-store by ‘theme.’ For example, gloves and petticoats are displayed with other costume accessory items like cat ears and tails, feather boas; tutus are displayed with costume accessory items of the same color; plastic hard hats are displayed with construction themed children’s party items. There are no clothing sections in the store visited, with the exception of a display of baseball caps and graphic t-shirts that did not present any party or holiday theme, which will not be assessed at the full rate in my workpapers.
  - a. While not precedent setting, TSB-A-93(38)S . . . is a good example of the Department determining taxability based on the marketing of an item.

I will be sending the exception list, projection, and assessment for this area by next week through the secure site. As we discussed back in April, if you are in disagreement with the assessment, there is a section to fill out your explanation of why. Once we have processed the disagreed assessment, you will receive a Notice of Determination which will allow you to formally protest the assessment and a conciliation conference will be scheduled.”

14. On June 7, 2018, a statement of proposed audit change for sales and use tax (Statement Sequence 01) was issued to petitioner asserting tax due in the amount of \$104,286.36, interest of \$7,098.02, less refund(s) or credits of \$91,131.05, for a current balance due of \$20,253.33 for the period September 1, 2015 through August 31, 2017. Statement Sequence 01 was based upon the auditor finding additional tax due on: (i) unsubstantiated exempt customer store sales in the amount of \$62,368.69; (ii) nontaxable store SKU sales, consisting mainly of beverage mixers and candy, in the amount of \$21,353.61; (iii) capital – fixed asset purchases – in the amount of \$8,441.35; and (iv) expenses related to helium cylinders, waste removal, petty cash transactions and missing invoices in the amount of \$12,122.70. The refund reflected in Statement Sequence 01 related to the auditor’s review of fixed asset invoices for the audit period, where it was found that petitioner accrued and paid use tax on nontaxable purchases.

Petitioner agreed with the Statement Sequence 01 and consented to the assessment of tax summarized in same. The signed copy of Statement Sequence 01 was received by the Division’s Syracuse District Office on June 26, 2018. On the same date, the Division also received petitioner’s check, dated June 20, 2018, in the amount of \$20,253.33.

15. On June 14, 2018, a statement of proposed audit change for sales and use tax (Statement Sequence 02) was issued to petitioner asserting tax due in the amount of \$177,766.07, plus interest, for the period September 1, 2015 through August 31, 2017. Statement Sequence 02 was based upon the auditor finding 936 SKU items taxed at the reduced clothing rate should be taxed at the full sales tax rate.

16. On July 12, 2018, petitioner disagreed with Statement Sequence 02, attached a seven-page responding letter from Mr. Hingel and returned same to the Division on July 13, 2023. In his detailed disagreement letter, Mr. Hingel addressed the auditor's contention that sales of 936 items should have been taxed at the full rate rather than at the lower clothing rate during the June 2017 test period, as well as the Division's position expressed in the auditor's June 5, 2018 email regarding the taxability of certain items as costumes. Among other things, Mr. Hingel's letter explained that (i) petitioner "defines 'costume' in its merchandising systems as including more than one item;" (ii) the data management group "which codes items for sales taxability purposes almost always classifies the costume items as costumes, not as clothing;"<sup>3</sup> and (iii) "on the web site, items described as 'costumes' are almost always consistent with this definition – i.e.,] a costume will include more than one item." The letter further noted that "259 items that were considered clothing in the last audit, but now considered costumes in your audit, are individual apparel items, not outfits." Mr. Hingel's letter also stated that petitioner reviewed "all of the 936 exception items" and found there "were 34 sku's [sic] which were coded for sales tax as clothing but should not have been." Petitioner found that the "34 exception items have additional tax calculated by the State as follows:" 13 costumes: tax due of \$21.04; 5 headbands: tax due of \$108.26; 1 helmet: tax due (\$0.10); 3 masks: tax due of \$9.91; 4 tiaras – "not on exempt list": tax due of \$4.91; 1 floral – "not on exempt list": tax due of \$0.60; 1 "1-piece clown suit marketed as costume on website": tax due of \$10.73; 1 "1-piece pajamas marketed as costume on web site:" tax due of \$3.58; 5 "4-piece photo booth kits": tax due of \$5.58; and 1 lei hat with anklets: tax due of \$0.18, for a grand total of additional tax due of \$164.66. Petitioner computed an error rate of .0000131 (additional tax due of \$164.66 / total sales test period of

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<sup>3</sup> There were a few exceptions discussed later in Mr. Hingel's letter.

\$12,568,723.80). Then, petitioner multiplied the error rate of .0000131 by monthly taxable sales for the audit period, i.e., total period taxable sales of \$284,881,529.82, and determined an “Assessment” in the amount of \$3,732.17.

17. The audit log indicates that the auditor reviewed the letter of disagreement, found there were items on Statement Sequence 02 that petitioner was in agreement with, and emailed Mr. Hingel and Ms. Faulkner on July 16, 2018 to see if they wanted the auditor “to reissue assessments to separate out the items they are in agreement with so that they can pay and stop interest on these amounts.” On July 18, 2018, the auditor received a listing from Mr. Hingel that showed “the SKUs that were assessed that they are in agreement with.”

18. After updating her spreadsheet and creating a new spreadsheet for agreed SKU items, the auditor did a “‘Search and Replace’ in AFE for SKUs to create a new audit area to be able to project separately from other SKUs.” Then, the auditor prepared “projections for both the agreed and disagreed positions.” Using the additional tax due in the amount of \$164.66 on the 34 SKUs that petitioner agreed were taxable in the test period, the auditor projected tax due in the amount of \$3,703.46 for the audit period. For the remaining 902 SKUs determined to be taxable, the auditor computed tax due in the amount of \$7,686.08 on those SKU items and an error rate of 0.000611 (tax due of \$7,686.06 / taxable sales of \$12,568,723.80) for the June 2017 test period. Then, the auditor multiplied the error rate of 0.000611 by monthly taxable sales for the audit period, i.e., total period taxable sales of \$284,881,529.82, and determined tax due in the amount of \$174,062.61 for the audit period.

19. Based upon the projections described in finding of fact 18, two statements of proposed audit change for sales and use tax were issued on July 18, 2018. The first statement of proposed audit change for sales and use tax (Seq. 02 statement) asserted tax due in the amount of

\$3,703.46, plus interest of \$584.64, for a current balance due of \$4,288.10 for the period September 1, 2015 through August 31, 2017. Petitioner agreed to the amount of tax and interest assessed by the Seq. 02 statement and tendered full payment in the amount of \$4,288.10 by check dated July 19, 2018. The agreed Seq. 02 statement and petitioner's check were received by the Division's Syracuse district office on July 23, 2018. The second statement of proposed audit change for sales and use tax (Seq. 03 statement) asserted tax due in the amount of \$174,062.61, plus interest of \$27,478.14, for a current balance due of \$201,540.75 for the period September 1, 2015 through August 31, 2017. On July 23, 2018, the Division received a copy of the Seq. 03 statement on which petitioner disagreed and referenced the "disagreement letter that was provided on 7/12/18."

20. A review of the field audit report indicates that the auditor reviewed petitioner's sales records and found them to be adequate.

21. The "Disagreed Vendor Reaction" section of the field audit report set forth, in part, the following:

"The taxpayer disagrees with [the Seq. 03 statement] which includes tax due on items where the clothing rate was taxed on costume and party accessory items. There is a large variety of items in the disagreed portion of the audit, which are detailed in the workpapers in AFE backup . . . The taxpayer states that these items qualify as clothing because they are not part of a costume set and the individual items are listed in TSB-M-06(6)S and TB-ST-530 as clothing items. These references also state that costume items do not qualify for the clothing exemption. The taxpayer is in the business of selling party supplies, accessories, and costumes and the majority of the items sold in store and online are marketed as such, with the exception of t-shirt and baseball cap displays which are not marketed within a particular theme."

22. On August 14, 2018, the Division issued notice of determination, assessment ID number L-048695229 (Notice) asserting tax due in the amount of \$174,067.61 plus interest for

the period September 1, 2015 through August 31, 2017. The computation section of the Notice stated, in relevant part, that:

“This Notice represents only the portion of your audit you disagreed with. We will issue a Notice and Demand for the portion you agreed to on Form AU-346, Statement of Proposed Audit change for Sales and Use Tax.

This Notice is one of multiple Notices we either have issued, or will issue, concerning this audit case.”

23. Petitioner protested Notice L-048695229 by filing a request for conciliation conference with the Division’s Bureau of Conciliation and Mediation Services (BCMS). After a conciliation conference held on June 4, 2019, BCMS issued a conciliation order, CMS No. 000304664, dated February 14, 2020, sustaining the statutory notice. Subsequently, petitioner filed a timely petition with the Division of Tax Appeals. In its petition, petitioner challenged the Division’s imposition of sales tax at the full rate on 902 SKU items rather than at the reduced clothing rate.

24. Petitioner indicated that it was no longer disputing 153 SKU items in its hearing memorandum. These 153 items were agreed upon as clothing items by both the Division and petitioner; however, originally, the wrong local sales tax rates were applied to the items by petitioner. At the beginning of the hearing on June 8, 2022, petitioner’s representative stated that petitioner conceded the 153 SKUs and the extrapolated tax assessment of \$372.60 on those SKUs. He further indicated that petitioner does not contest that assessment of additional tax and will pay that amount plus appropriate interest.

25. Approximately 30 minutes before the first day of the hearing in this matter, the Division’s representative advised petitioner’s representative that the Division conceded 399 SKUs were clothing items subject to the appropriate local sales tax rate on clothing. At that time, the Division provided to petitioner a 36-page document that consisted of a one-page

recomputation of the tax due as of the start of the hearing, and 35 supporting pages of information related to the 902 SKUs underlying the recomputation of the tax. These supporting pages consisted of: (i) an 11-page detailed list of the 153 SKUs that petitioner was no longer disputing because the parties agreed these items were clothing but the incorrect local sales tax rate for clothing was applied; (ii) a 10-page detailed list of the 399 SKUs that the Division conceded were clothing but the incorrect local sales tax rate for clothing was applied; and (iii) a 14-page detailed list of the 350 SKUs remaining at issue. In response to the undersigned Administrative Law Judge's query at the beginning of the hearing, petitioner's representative stated petitioner was ready to proceed with the hearing and address the remaining 350 SKUs at issue.

26. At the hearing, the Division presented the testimony of the auditor, Ms. Manning, who had performed over 200 sales tax audits over the preceding 12 years as an employee of the Division. Ms. Manning testified that as of the hearing, petitioner was the largest retailer that she audited as a New York State employee.

27. With respect to the audit of petitioner's taxable store sales for the audit period, the auditor testified that the audit file (exhibit E) included only the first and last pages of the "deep sales detail for the test period" because it was over 1,100 pages long, with all of the stores and every transaction listed out on each line for the June 2017 test period. However, the audit file included a 32-page summary prepared by the auditor that listed all 902 SKUs that the auditor determined were taxable at the full rate for the June 2017 test period. This 32-page summary consisted of separate lines for each of the 902 SKUs. Each of those lines listed the SKU number and description of the item provided by petitioner in the deep sales detail for the test period, a

subcategory containing a notation by the auditor about the item, the tax found due on audit, the row count number, and the auditor’s original comment regarding the item.

28. During the auditor’s testimony, the 36-page document, containing the recomputation of tax due for the audit period and information regarding (i) the 153 SKUs petitioner and the Division agreed were clothing but the incorrect local sales tax rate for clothing was applied; (ii) the 399 SKUs the Division conceded were clothing but the incorrect local sales tax rate for clothing was applied; and (iii) the remaining 350 SKUs at issue, was received into evidence (exhibit F). The Division’s representative prepared this document; however, the auditor created a legend for use by the Division’s representative in this document. The legend appearing on page 36 of exhibit F contains the following information:

	“Category”	“Category Description/Example”
“Clothing”	“Theme”	“Items that are party themed (example – luau or patriotic themes)”
“Clothing”	“Logo or Character”	“Items that have pictures of a character or logo (example – a picture of hello kitty on a hat)”
“Full rate”	“Ensemble”	“Items that appear to be intended as part of a [sic] ensemble or costume”
“Full rate”	“Unknown”	“Could not tell what item was”

The Division’s representative decided to use these legend descriptions in the subcategory column she created as part of exhibit F. The auditor also calculated the recomputed tax due at the request of the Division’s representative. The recomputed tax on store taxable sales projected for the audit period by month totaled \$62,389.06, of which \$61,461.54 represents the tax due on the remaining 350 SKUs. Petitioner stated that it agrees that additional tax is due on the 399 SKUs conceded as clothing by the Division for which an incorrect local sales tax rate was applied.

29. The Division did not provide any reasons for its concession of the 399 SKU items. However, a review of the 399 SKU items conceded by the Division indicates that those items fall under the following groupings: (i) tights; (ii) gloves; (iii) socks; (iv) shoes; (v) leg warmers; (vi) stockings; (vii) slippers; (viii) boots; (ix) underwear; (x) pants; (xi) arm warmers; (xii) scarves; (xiii) sweatbands; (xiv) hats; (xv) shirts; (xvi) graduation caps; (xvii) dresses/skirts; (xviii) coats and wraps; (xix) robes; and (xx) blouses.

30. The auditor testified about her audit findings related to the 350 SKUs remaining at issue. In reviewing the 350 SKUs during the audit, the auditor employed a holistic approach, looking at petitioner's "marketing as a whole and the way items were presented in store and on line [sic]." On audit, Ms. Manning concluded that all 350 SKUs should be taxed at the full rate depending upon the locality "either because it was determined that they were a costume item or [she] couldn't verify what the item was."

31. Of the 350 SKUs remaining at issue, the auditor searched petitioner's website and found 130 SKUs. In reviewing each of those 130 SKUs, the auditor looked at the image and description of the item, and how it was categorized on the website. According to the auditor, petitioner's website has categories along the top of the image and description of any searched item. However, the auditor testified that petitioner did not have a clothing section as a menu item on its website. The auditor testified that the SKUs which she could locate on petitioner's website were each taxed at the full rate because each was listed as costume or costume accessory on the website. Because petitioner self-identified items as costumes or costume accessories, the auditor concluded that "the intent of their selling these items was to sell them as costume accessories to put together an ensemble." However, she could not recall if any of the SKUs were self-identified as costumes.

32. If the auditor could not find a SKU after conducting a search on petitioner's website, she marked it as cannot determine what this item is in her workpapers and taxed it at the full rate. During her visit to the Syracuse store, the auditor did not look for any of the SKUs that she was unable to find on petitioner's website.

33. The auditor testified that during her visit to the Syracuse store, she saw sections of the store that were organized by theme or color. Her "thought process was that those items were meant to be put together to come up with some sort of party ensemble or costume or a costume as costume accessories." So that was the reason she taxed those items at the full tax rate and not at the lower clothing rate.

34. The auditor testified that her principal criteria for deciding that the remaining SKUs at issue should be classified as costumes was based on how petitioner marketed them.

35. Because there is no definition of costume in the tax law, the auditor's reasoning for taxing certain SKU items at the full rate was based upon what petitioner "presented on the website and in the store." The auditor testified that on audit, she used petitioner's North American Industry Classification System (NAICS) code "as further support to tax those items as costume items."

36. When asked why the manner something was marketed, displayed or discussed on the internet was relevant to store taxable SKUs, the auditor testified that typically, items shown on the web page are the same items that are sold in the store. "[I]f a SKU was able to be located from the store sales on the Internet, I would assume it is the same item. I don't believe SKU numbers can be duplicated." The auditor also testified that she considered a search of petitioner's website for a SKU was an appropriate cross-reference or tool to look up what an item was.

37. Appendix A to this determination lists the 130 SKUs that the auditor found on petitioner's website during the audit that remain at issue in this proceeding.<sup>4</sup> The auditor was asked questions about some of those 130 SKUs. With respect to SKU number 637522 described as "SASH SASSY BRIDE," the auditor testified she considered it to be part of a costume because of the way it was categorized on the website, the image, and the description. The auditor determined that 100% of the SKU items described as tutus or tutu dresses were subject to tax at the full rate as costumes, because of the way some of those SKUs were categorized and described on petitioner's website. In addition, during her site visit to the Syracuse, New York, store, she observed that tutu items would be grouped with other items that "would indicate that they would be put together to make an ensemble of sort," and that is why she determined that tutus would be taxed at the full rate as a costume.

38. If a SKU item was displayed in the store or categorized online as a costume accessory, the auditor considered it a costume for taxing purposes on audit.

39. Appendix B to this determination lists the 220 SKUs that on audit, the auditor identified in her original audit comments as either "[c]annot verify what this item is based on SKU," or "[c]annot determine what this item is."<sup>5</sup> The auditor acknowledged at the hearing that those two comments mean the same thing. Many of the SKUs at issue that the auditor could not verify on audit are described as t-shirts in their SKU descriptions. When asked why she could not verify certain SKUs each described as a t-shirt of a specific color, the auditor testified that since she could not verify what the items were, and how they were labeled, she would tax them

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<sup>4</sup> The list of the 130 SKU items set forth in Appendix A was excerpted from supporting pages 23 through 36 in exhibit F.

<sup>5</sup> The list of the 220 SKU items set forth in Appendix B was excerpted from supporting pages 23 through 36 in exhibit F.

at the full rate. The auditor testified that she did not look for any of the SKU items described as t-shirts during her site visit to the Syracuse, New York, store. When asked about SKU number 652798 described as “AD CAP SUPERMAN CHEST,” the auditor testified that she could imagine what the item was but on audit she wanted to be thorough and verify what the item was. All 220 SKUs that the auditor could not verify were taxed at the full rate, not at the reduced clothing rate.

40. A review of each of the 220 SKU items that the auditor could not verify on audit (*see* exhibit F and Appendix B), indicates that the SKU descriptions included certain clothing references broken down as follows: 1 belt; 1 blouse; 1 scarf; 3 caps; 4 jackets; 1 hoodie; 1 dress; 2 shirts; 1 blouse; 75 items listed as hat, fedora, beanie, or baseball hat; 88 items listed as t-shirt or tee; 16 items listed as socks or knee socks; 1 stocking; 13 items listed as flip flop [sic]; 1 suspenders; 2 underwear items; and 10 items containing unidentifiable descriptions. The 10 unidentifiable items are: SKU 494119; SKU 555485; SKU 546886; SKU 605010; SKU 630677; SKU 631546; SKU 689620; SKU 555652; SKU 559416; and SKU 599778.

41. The auditor testified that the store sales receipt that petitioner issues to a customer is the same as a sales invoice.

42. Notwithstanding the adjustments made at the beginning of the hearing, the auditor continued to maintain that all 902 SKUs should be taxed as costumes rather than as items of clothing.

43. The audit supervisor testified that she trains auditors to use marketing as part of their analysis of the taxability of an item, because in some industries an item can have more than one use.

44. The audit supervisor testified that if a purse, watch, or brooch is used as a clothing accessory, that does not make it an item of clothing. The audit supervisor further testified that “an accessory does not equal a costume.”

45. In New York Sales Tax Bulletin No. TB-ST-530, 03/10/2014, “Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing,” the Division provided charts listing examples of exempt and taxable clothing, footwear, and items used to make or repair exempt clothing. The 81 exempt clothing and footwear items listed in TB-ST-530 include, among other items, bandannas, boots, belts/suspenders, blouses, caps, graduation caps and gowns (unless rented), shirts, shoes of various types, shawls and wraps, robes, scarves, hats, dresses, sweatbands, hosiery of various types, socks, stockings, lingerie, and underwear. Among the taxable items listed in this tax bulletin are costumes, party costumes, headbands, hair bows, hair clips, protective masks “(athletic, sport, or occupational),” and helmets “(sport, motorcycle, bicycle, etc.).”

46. The audit supervisor acknowledged that there is no sales tax regulation regarding clothing. She also acknowledged that TB-ST-530 does not list many items that are worn under other clothing but would be considered exempt items, such as slippers, bras, etc.

47. Petitioner presented the testimony of Ms. Faulkner, its tax and treasury manager. Ms. Faulkner testified that petitioner does a monthly tax payment and then a quarterly true-up return for New York State sales tax purposes.

48. Petitioner submitted a list of 31 abbreviations used in petitioner’s SKU description field (exhibit 17). Ms. Faulkner testified that these abbreviations are used in petitioner’s SKU descriptions on petitioner’s point of sale system, the tags on the store shelves and on the sales receipt provided to the customer. For each item sold, the same SKU number and description

appears on petitioner's point of sale system, store shelf tag and any sales receipt provided to the customer.

49. Ms. Faulkner explained that not all items sold by petitioner online are sold in its stores. Not all items sold in petitioner's stores are sold online. Petitioner's website contains current items only, not any discontinued items. The same merchandise items are not necessarily sold in every one of petitioner's stores. The physical setup of each of petitioner's stores is not identical. The size of a store impacts how items are displayed within that location.

50. Ms. Faulkner testified that the planogram or mock store located in petitioner's Rockaway, New Jersey, headquarters contains current items sold in petitioner's stores, or items that may be sold in petitioner's stores at some point in the future.

51. Amscan is petitioner's sister company from which petitioner purchases approximately 80% of the products that petitioner sells in its retail locations. Similar Amscan items are sold by petitioner, Walmart, and other third-party retailers.

52. On January 24, 2022, Ms. Faulkner took a trip to a shopping center located in Middletown, New York, where one of petitioner's stores is located as well as a Home Depot. Ms. Faulkner also visited a nearby CVS, Price Chopper and a Walmart. In each of those other retailers, Ms. Faulkner made purchases of various items including, among other items, gloves, hats, coats, leggings, and socks. The record includes copies of a sales receipt for the items purchased by Ms. Faulkner at each of those retail stores, and photographs of the items purchased and their location within each store. The photographs show that none of these retail stores identified or displayed the items as clothing, and most of the items were located with other types of merchandise. In all instances, including a purchase at CVS of Valentine leggings, the retailer charged the reduced clothing rate on each of Ms. Faulkner's purchased items.

53. At the hearing, Mr. Hingel, petitioner's accounting and reporting manager, admitted that he had no knowledge of whether any Division audit of Walmart or any of petitioner's other retail competitors related to clothing, costumes and costume accessory items resulted in the Division concluding that some clothing and costume accessory items should be taxed at the full rate as costumes, rather than at the reduced clothing rate.

54. Pursuant to State Administrative Procedure Act § 307 (1), petitioner proposed 22 proposed findings of fact. Proposed findings of fact 2, 8, 9 and 17 have been accepted in part and rejected in part as conclusory, irrelevant and/or not supported by the record; to the extent accepted they have been consolidated, condensed, combined, renumbered, and substantially incorporated herein. Proposed finding of fact 18 is rejected as not supported by the record. Proposed findings of fact 1, 3, 4, 5, 10, 11, 20 and 21 have been rejected as argumentative or conclusory. Proposed findings of fact 6, 7, 13, 14, 15, 16, and 19 are rejected as ultimate conclusions of law. Proposed findings of fact 12 and 22 are irrelevant.

### ***CONCLUSIONS OF LAW***

A. As noted above, the Division conducted a sales tax field audit of petitioner's books and records for the period September 1, 2015 through August 31, 2017. As a result of its audit, the Division determined 902 SKU items, which petitioner sold in its stores, should be taxed at the full tax rate rather than the reduced clothing rate pursuant to Tax Law § 1115 (a) (30) and issued Notice L-048695229 asserting tax due in the amount of \$174,067.61, plus interest for the audit period. In its petition, petitioner challenged the Division's determination that the 902 SKU items should be taxed at the full rate rather than at the reduced clothing rate. At the beginning of the hearing, petitioner's representative stated that petitioner conceded the 153 SKU items which were agreed upon by the Division and petitioner, but the wrong local sales tax rates were applied

to certain sales of those items by petitioner. The Division advised petitioner's representative that the Division conceded 399 SKUs were clothing items subject to the appropriate local sales tax rate on clothing. At the hearing, petitioner concurred with the Division's adjustment and agreed that certain conceded items were clothing items subject to the appropriate local sales tax rate on clothing. Remaining at issue in this proceeding are 350 SKUs that the Division taxed at the full tax rate rather than the reduced clothing rate allowed by Tax Law § 1115 (a) (30).

B. Sales tax is imposed on the receipts from every retail sale of tangible personal property, except as otherwise provided in this article (*see* Tax Law § 1105 [a]). Tax Law § 1115 provides, in relevant part, that:

“(a) Receipts from the following shall be exempt from the tax on retail sales imposed under subdivision (a) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten:

\* \* \*

(30) Clothing and footwear for which the receipt or consideration given or contracted to be given is less than one hundred ten dollars per article of clothing, per pair of shoes or other articles of footwear or per item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing” (*see* Tax Law 1115 [a] [30]).

Tax Law § 1101 (15) defines clothing and footwear, in part as “clothing and footwear to be worn by human beings, but not including costumes or rented formal wear” (*see* Tax Law § 1101 [15] [i]).

C. Statutes creating exemptions from tax are to be strictly construed against the taxpayer and the taxpayer bears the burden of establishing that the requested exemption applies (*see Matter of Grace v New York State Tax Commn.*, 37 NY2d 193, 196 [1975], *rearg denied* 37 NY2d 816 [1975], *lv denied* 338 NE2d 330 [1975]; *Matter of Blue Spruce Farms v New York State Tax Commn.* 99 AD2d 867 [3d Dept 1984], *affd* 64 NY2d 682 [1984]). The

interpretation, however, should not be so narrow and literal so as to defeat the “settled purpose” of the exemption (*Grace*, 37 NY2d at 196). “To that end, it is not sufficient for the taxpayer to establish that its construction of the underlying statute is plausible; rather, the taxpayer must demonstrate that its construction of the underlying statute is the only reasonable construction” (*Matter of 677 New Loudon Corp. v State of N.Y. Tax Appeals Trib.*, 85 AD3d 1341, 1342 [3d Dept 2011], *affd* 19 NY3d 1058 [2012], *rearg denied* 20 NY3d 1024 [2013], *cert denied* 571 US 952 [2013] [internal quotation marks and citations omitted]).

D. The Division determined that petitioner’s sales of the 350 SKU items remaining at issue were not entitled to the clothing and footwear exemption allowed by Tax Law § 1115 (a) (30). Specifically, as a result of its audit, the Division determined that 130 of the 350 SKU items were not exempt clothing items because each item was a costume, and the remaining 220 SKU items were not exempt items of clothing or footwear because it could not verify what each item was. Petitioner contends that each of the 350 SKUs remaining at issue is a clothing or footwear item costing less than \$110.00 and its sales receipts reflect the proper amount of sales tax due on sales of each of those items.

As noted above, Tax Law § 1101 (15) defines clothing and footwear as items to be worn by human beings, but not including costumes or rented formal wear. The term “costume” is not defined by statute or regulation. Indeed, there is no sales tax regulation that addresses the clothing exemption. Where a word in a statute is not defined in the statute or regulations, it is appropriate to use the word’s ordinary, everyday meaning (*see Matter of Automatique, Inc. v Bouchard*, 97 AD2d 183, 186 [3d Dept 1983]). A “costume” is defined as “the prevailing fashion in coiffure, jewelry, and apparel of a period, country, or class”; “an outfit worn to create the appearance characteristic of a period, person, place, or thing <Halloween ~s>”; or “a

person's ensemble of outer garments; *esp*: a woman's ensemble of dress with coat or jacket" (Webster's Tenth New Collegiate Dictionary, 262 [1993]). An "outfit" is defined as "wearing apparel with accessories usu. for a special occasion or activity" (*id.* at 825).

E. Petitioner claims that the SKU description of each of the 130 items identified the item as a specific article of clothing, such as a hat, shirt, or t-shirt, all of which TB-ST-530 lists as exempt clothing items. Petitioner argues that the auditor found the 130 SKU items were not exempt clothing because they were intended to be part of a costume. Although it is possible these items may be purchased as part of a costume ensemble, the Division argues that was not the sole factor in determining the taxability of these items. In its brief, the Division contends the auditor "determined all 130 items to be costumes and not exempt clothing, either because the items were recognized/listed on the website as a costume accessory or the item had an additional costume component, which set the item apart from its traditional clothing counterpart."

The auditor testified about her audit findings related to the 350 SKUs remaining at issue. In reviewing the 350 SKUs during the audit, the auditor employed a holistic approach, looking at petitioner's "marketing as a whole and the way items were presented in store and on line [sic]." On audit, Ms. Manning concluded that all 350 SKUs should be taxed at the full rate depending upon the locality "either because it was determined that they were a costume item or [she] couldn't verify what the item was." Of the 350 SKUs remaining at issue, the auditor searched petitioner's website and found 130 SKUs. In reviewing each of those 130 SKUs, the auditor looked at the image and description of the SKU item, and how it was categorized on the website. The auditor testified that the SKUs which she could locate on petitioner's website were each taxed at the full rate because each was listed as a costume or a costume accessory on the website. Because petitioner self-identified items as costumes or costume accessories on its website, the

auditor concluded that petitioner's intent was to sell the 130 SKU items "as costume accessories to put together an ensemble." However, the auditor could not recall if any of the 130 SKUs were self-identified as costumes. The auditor testified that during her site visit to one of petitioner's Syracuse, New York, retail stores, she saw sections of the store organized by theme or color. She further testified that her "thought process was that those items were meant to be put together to come up with some sort of party ensemble or costume or a costume as costume accessories." Although the 130 SKUs were items sold in petitioner's stores, the auditor testified that she considered a search of petitioner's website for a SKU was an appropriate cross-reference or tool to look up what an item was. With respect to the Division's claim that the auditor determined all 130 items to be costumes "because the items were recognized/listed on petitioner's website as a costume accessory or the item had an additional costume component, which set the item apart from its traditional clothing counterpart," it is meritless. The auditor testified that her principal criteria for deciding that the 130 SKUs remaining at issue should be classified as costumes was based on how petitioner marketed them, not because an item included "a costume component." If a SKU item was displayed in the store or categorized online as a costume accessory, the auditor considered it a costume and taxed it as such.

F. Tax Law § 1115 (a) (30) provides an exemption for clothing for which the receipt or consideration given is less than \$110.00 per article of clothing or pair of shoes or other articles of footwear. By statute, clothing and footwear are defined as clothing and footwear to be worn by human beings, "but not including costumes or rented formal wear" (*see* Tax Law § 1101 [15]). In her workpapers, the auditor used the SKU description of each of the 130 items stated in petitioner's detailed sales report for the June 2017 test period. Each SKU description contained an abbreviated description of the item. This same SKU description appeared on petitioner's

point of sale system, the store shelf tag next to that SKU item, and the sales receipt provided to the customer at the time the item was purchased in one of petitioner's stores. Not one of the 130 SKU descriptions identified the item as costume or costume accessory. The auditor concluded that these 130 SKU items were costumes because they were marketed as costume accessories. The dictionary definition of costume does not support the auditor's conclusion that an item marketed as a costume accessory is a costume. Indeed, the auditor supervisor testified that a costume accessory is not a costume. The Division's use of petitioner's marketing of the 130 SKU items to determine their taxability is unreasonable. The determination of whether an item qualifies for the clothing exemption is determined at the time of the sale of such item (*see* 20 NYCRR 525.2 [a] [2]). As such, the sales receipt provided to the customer at the time the item is purchased should be used to determine the taxability of the item.

Petitioner contends that its SKU description of each of the 130 items clearly identified the item as either clothing or footwear. I have reviewed all 130 SKU descriptions listed in Appendix A at the end of this determination. Many of these SKU descriptions include identifiers that are listed in TB-ST-530 as exempt clothing items, such as hat, shirt, dress, jacket and robe. However, not every item of clothing worn by human beings is listed in TB-ST-530. Among the SKU items not specifically identified as clothing items in TB-ST-530 were items identified as tutu, petticoat, skirt, tunic, jumpsuit, capelet and vest. Each of those items are articles of clothing worn by human beings. However, I find that SKU 469901 HEAD BOPPER GLLTR FLAMINGO is a taxable headband. As such, the Division's determination that this SKU item did not qualify for the clothing exemption was proper. In addition, three of the SKUs had the following descriptions: SKU 469903 – 3PK RNBW TINSEL ACCESORY; SKU 494112 – AD PERUVIAN BATMAN; and SKU 662317 - DLX WEARABLE HOT WHEELS W/RCR.

Based upon these 3 SKU descriptions, it is impossible to determine whether any of them qualify as exempt clothing items. As such, SKU numbers 469903, 494112 and 662317 do not qualify for the clothing exemption and the Division properly determined that these SKU items were properly taxable at the full rate, rather than the reduced clothing rate. With the exception of SKU numbers 469901, 469903, 494112 and 662317, the remaining 126 SKU items, which the Division determined were costumes on audit, are articles of clothing that qualify for the exemption provided in Tax Law § 1115 (a) (30). Therefore, the Division is directed to recompute the tax due on petitioner's June 2017 test period sales of those 126 SKU items at the appropriate local sales tax rate on clothing.

G. On audit, the auditor determined that 220 SKU items were subject to the full sales tax rate rather than the reduced sales tax rate on clothing allowed by Tax Law § 1115 (a) (30), because she was unable to verify them. These same 220 SKU items remain at issue in this proceeding. Petitioner contends that the Division erroneously concluded that these 220 SKU items were taxable merely because the auditor could not verify them on its website. Petitioner asserts that the stores sales report for the June 2017 test period was provided to the auditor during the audit. Petitioner further asserts that this sales report contained sufficient identifying information for each SKU item sold in its stores that would allow the auditor to verify the item and its taxable status at the time of sale. The Division argues that petitioner's "provided descriptions for each item did not satisfy petitioner's recordkeeping requirement and hence its burden of proof." The Division asserts that petitioner did not provide information and documentation required for an adequate, verifiable review of its claims regarding these 220 SKU items during the audit. The Division further asserts that "many of the descriptions/identifiers

provided by the Petitioner from the register receipt (i.e., “shirt” or “hat”), did not appropriately describe the items in dispute.”

Tax Law § 1135 (a) provides that every person required to collect tax shall keep records of every sale, the amounts paid on those sales and the tax due thereon. The regulations promulgated thereunder dictate that the sales records required by Tax Law § 1135 (a) must contain the sales slip, invoice, receipt, contract, statement or other memorandum of sale (20 NYCRR 533.2 [b] [1] [i]), cash register tapes and any other original sales documents (20 NYCRR 533.2 [b] [1] [ii]). In addition, the regulations require that where no written documentation is given to the customer, the seller shall keep daily records of all cash and credit card sales in a day book or similar book (20 NYCRR 533.2 [b] [1] [iii]). These provisions provide that the records required to be kept by taxpayers either must provide sufficient detail to independently determine the taxable status of each sale and the amount of tax due and collected thereon or may be adequately substantiated by analysis of supporting records (20 NYCRR 533.2 [b] [2]).

H. During the audit, petitioner provided the stores’ sales report for the June 2017 test period. This sales report provided details for each SKU item sold in each of its New York stores during the test period. The details provided for each sale included, among other things, the SKU number and description of each item sold, the taxable amount of the sale and the tax amount collected. In conclusion of law F, I found that the determination of whether an item qualifies for the clothing exemption is determined at the time of the sale of such item (*see* 20 NYCRR 525.2 [a] [2]). There is no dispute that petitioner provided sales receipts to its New York State stores’ customers. The sales receipt provided by petitioner’s stores to a customer at the time of a sale included the SKU number and description of each item purchased. As noted above, petitioner

provided the stores' sales report for the June 2017 test period at audit. In conducting her audit review of petitioner's taxable stores' sales for the audit period, the auditor relied upon the details provided in that sales report. The auditor determined these 220 SKU items were taxable at the full rate because she was unable to verify them on petitioner's website, not because there was insufficient information provided in petitioner's sales records. Indeed, the field audit report stated that the auditor reviewed petitioner's sales records and found them to be adequate. I find petitioner's stores' sales records for the June 2017 test period to be adequate for purposes of determining the taxable status of each sale, and the amount of tax due and collected on such sale of each of the 220 SKU items remaining at issue (*see* 20 NYCRR 533.2 [a] [1]; [b] [2]).

Petitioner bears the burden of proving that any receipts from sales of the remaining 220 SKU items are exempt articles of clothing and footwear and must maintain records sufficient to verify those sales transactions (*see* Tax Law §§ 1132 [c] [1]; 1135 [a] [1]; *see also* 20 NYCRR 533.2 [a] [1]). At audit, petitioner provided the SKU number and description of each of the 220 items remaining at issue. Based upon my review of those 220 SKU descriptions, I find that 210 of those SKU items were articles of clothing and footwear worn by human beings (*see* finding of fact 40). However, based upon the unidentifiable descriptions in SKU numbers 494119, 555485, 546866, 605010, 630677, 631546, 689620, 555652, 559416 and 599778, I am unable to determine whether any of those 10 items were articles of clothing. As such, SKU numbers 494119, 555485, 546866, 605010, 630677, 631546, 689620, 555652, 559416 and 599778 do not qualify for the clothing exemption and the Division properly taxed those items at the full rate. With the exception of SKU numbers 494119, 555485, 546866, 605010, 630677, 631546, 689620, 555652, 559416 and 599778, the remaining 210 SKU items, which the Division was unable to verify and taxed at the full sales tax rate, are articles of clothing and footwear that

qualify for the exemption provided in Tax Law § 1115 (a) (30). Therefore, the Division is directed to recompute the tax due on petitioner's June 2017 test period sales of those 210 SKU items at the appropriate local sales tax rate on clothing.

I. As noted above, petitioner conceded 153 SKU items that the Division and petitioner agreed were clothing, but the wrong local sales tax rates were applied to certain sales of those items by petitioner. Shortly before the hearing, the Division notified petitioner that it conceded 399 SKUs were clothing items subject to the appropriate local sales tax rate on clothing. At the hearing, petitioner concurred with the Division's adjustment and agreed that certain conceded items were clothing items subject the appropriate local sales tax rate on clothing. As part of its exhibit F, the Division presented supporting pages regarding both the agreed upon 153 SKU items and the conceded 399 SKU items. In conclusions of law F and H, I found the Division's use of petitioner's marketing in determining the taxability of the 350 SKU items remaining at issue to be unreasonable. I also found that petitioner's sale records were adequate to determine the taxability of these 350 SKU items. Based upon my review of the descriptions of those 350 SKU items, I concluded that all but 14 SKU items were articles of clothing and footwear worn by human beings and therefore, qualified for the clothing exemption allowed under Tax Law § 1115 (a) (30). In the conclusions of law F and H, I directed the Division to recompute the tax due on the June 2017 test period sales of those 336 SKU items at the appropriate local sales tax rate on clothing.

Based on the foregoing, the Division is directed to recalculate the error rate for the test period taxable sales, apply the recalculated error rate to the total monthly taxable stores' sales, and recompute the tax due on total taxable stores' sales for the period September 1, 2015 through August 31, 2017. The Division is further directed to adjust Notice L-048695229, accordingly.

J. The last issue to be addressed is petitioner's claim that the Division unevenly applies Tax Law § 1115 (a) (30) to all similarly situated retailers selling both clothing and costumes in violation of the Equal Protection Clause of the United States Constitution. I have reviewed petitioner's arguments in support of this claim and found them to be meritless. There is no evidence that the Division applies a different standard in its review of Walmart's sales of both clothing and costumes or any other retail competitor of petitioner.

K. The petition of Party City Corporation is granted in accordance with conclusions of law F, H and I, but in all other respects is denied. The Division is directed to recompute notice of determination L-048695229 in accordance with conclusions of law F, H and I. Notice of determination L-048695229, as modified in accordance with conclusions of law F, H and I, is hereby sustained.

DATED: Albany, New York  
October 19, 2023

/s/ Winifred M. Maloney  
ADMINISTRATIVE LAW JUDGE

Appendix A

130 SKUs the auditor found on petitioner’s website during the audit that remain at issue:

SKU number	Description	Subcategory	Tax Due – Original Audit Figures	Original Comments
31641	BLK HAT GRAD	Color hat	51.93	Cardstock & Paper graduation hat.
278756	FIREMAN RD HAT CH	Ensemble hat	22.05	Fireman hat.
327831	RD FULL PETTICOAT SD	Ensemble petticoat	17.09	Petticoat.
327837	SD PNK FULL PETTICOAT	Ensemble petticoat	1.77	Petticoat
327840	AD XL FULL PETTICOAT	Ensemble petticoat	5.09	Petticoat
452021	SD WHT FULL PETTICOAT	Ensemble petticoat	18.05	Petticoat.
469901	HEAD BOPPER GLLTR FLAMINGO	Ensemble accessory	37.15	“Headbopper [sic] (headband with items attached by springs).”
469903	“3PK RNBW TINSEL ACCESORY”	Ensemble accessory	20.22	“Lei set.”
494112	AD PERUVIAN BATMAN	Cannot tell what this is.	0.40	“Batman mask/hat.”
538196	SPIDER GIRL TUTU DRESS	Ensemble dress	33.97	Tutu dress.
545230	MUSCLE CHEST SHIRT SUPERMAN	Ensemble shirt	0.40	“Shirt with foam muscles.”
583945	CH TUTU HIBISCUS	Color tutu	37.17	Tutu.
529395	SOFIA THE FIRST CAPELET	Ensemble accessory	0.89	“Faux fur shrug.”
592901	CH MUSCLE SHIRT SPIDERMAN	Ensemble shirt	16.97	“Shirt with foam muscles.”
592902	CH MUSCLE SHIRT CAPTAIN AMERICA	Ensemble shirt	17.13	Shirt with foam muscles.
592903	CH MUSCLE SHIRT IRONMAN	Ensemble shirt	16.37	“Shirt with foam muscles.”
592904	CH MUSCLE SHIRT HULK	Ensemble shirt	18.77	Shirt with foam muscles.

597404	AD LG/XL HOODIE SPIDERMAN	Character shirt	0.80	Spiderman hoodie with mask.
614270	TUTU 1ST BDAY GIRL	Theme tutu	58.20	Tutu.
615837	AD LG/XL HOODIE BRIDE CROWN	Theme shirt	0.40	“Bride Crown.”
615844	CH O/S PNK TUTU	Color tutu	4.09	Tutu.
615954	OVER SIZED HAT PATRIOTIC	Theme hat	55.33	“Foam hat.”
615955	MINI GLTTR HAT PATRIOTIC	Ensemble hat.	16.64	“Mini glitter plastic hat.”
622197	CH RED TUTU	Color tutu	86.85	Tutu.
622198	CH YLW TUTU	Color tutu	77.89	Tutu.
622199	CH ORNG TUTU	Color tutu	50.81	Tutu.
622200	CH GRN TUTU	Color tutu	63.50	Tutu.
622201	CH BLU TUTU	Color tutu	125.76	Tutu.
622202	CH PRPL TUTU	Color tutu	55.43	Tutu.
622203	CH PNK TUTU	Color tutu	71.05	Tutu.
622204	CH BLK TUTU	Color tutu	41.68	Tutu.
622205	CH WHT TUTU	Color tutu	88.55	Tutu.
622206	CH RNBW TUTU	Color tutu	71.63	Tutu.
622207	CH NEON TUTU	Color tutu	31.46	Tutu.
626591	AD YLW FEDORA	Color hat	5.55	“Plastic fedora.”
627485	AD GNOME HAT/BEARD	Ensemble hat	8.09	“Felt gnome hat w/beard.”
627488	AD CONSTRUCTION HAT	Ensemble hat	21.66	“Plastic construction hat.”
627490	AD BRN AHOY MATEY HAT	Ensemble hat	5.68	“Pirate hat.”
627491	AD TOP HAT STEAMPUNK	Ensemble hat	0.64	“Top hat.”
627495	AD MAD HATTER HAT DLX	Ensemble hat	28.11	“Mad hatter hat with rabbit ears.”
627497	AD SHARK HAT	Ensemble hat	31.12	“Shark shaped hat.”
627498	AD CLOWN FISH HAT	Ensemble hat	7.87	“Fish hat.”
627501	AD MUSHROOM HAT	Ensemble hat	18.91	“Mushroom shaped hat.”
627502	AD BEER HAT	Ensemble hat	1.74	“Foam beer hat.”

627504	AD LAMP SHADE HAT	Ensemble hat	0.64	“Foam lampshade shaped hat.”
627506	AD PIRATE HAT SKULL/BONE	Ensemble hat	10.31	“Pirate hat.”
627508	AD PIRATE CAPTAIN HAT	Ensemble hat	13.05	“Pirate hat.”
627509	AD HOT DOG HAT	Ensemble hat	10.98	“Plush hot dog shaped hat.”
627511	AD CHEESEBURGER HAT	Ensemble hat	3.13	“Foam cheeseburger hat.”
627512	AD FOOTBALL HAT	Ensemble hat	9.54	“Foam football hat.”
627525	AD LG/XL TSHRT D/VADER S/WARS	Color/graphic shirt	0.80	“Character tshirt with foam costume element.”
627530	CH MD TSHRT D/VADER STAR WARS	Color/graphic shirt	4.81	“Character tshirt with foam costume element.”
627633	CH 4-6 TUTU DRESS MINNIE MOUSE	Ensemble dress	28.72	Tutu.
627639	CH TMNT TUTU DRESS	Ensemble dress	6.30	Tutu.
627645	CH MUSCLE SHIRT LEONARDO TMNT	Ensemble shirt	3.11	“Shirt with foam muscles.”
627740	ASSASSIN TUNIC	Ensemble shirt	6.10	“Costume tunic.”
627785	AD WOMAN PIRATE VEST	Ensemble shirt	5.73	Vest.
627807	POLICE HAT DLX	Ensemble hat	48.16	Police hat.
627808	SWAT HAT	Ensemble hat	0.83	“SWAT costume hat.”
627974	HIP HOP BLING HAT	Ensemble hat	24.27	“Hip hop costume hat.”
630064	CH 4-6 SHRT BATMAN MSCL CHEST	Ensemble shirt	4.63	“Shirt with foam muscles.”
630922	AD KNIT HAT VIKING/BEARD	Ensemble hat	3.20	“Knit viking helmet with yarn beard.”
630997	CH 60S HIPPIE VEST	Ensemble shirt	4.09	Vest.
631005	CH CLOWN JUMPSUIT	Ensemble jumpsuit	9.18	“Clown costume.”

631008	CH TUNIC SHIRT PIRATE	Ensemble shirt	9.34	“Pirate costume shirt.”
631022	CH SD FIREFIGHTER JACKET	Ensemble jacket	17.76	“Firefighter costume jacket.”
631023	CH SD POLICE DRESS	Ensemble dress	12.05	“Police costume dress.”
631024	CH SD POLICE SHIRT	Ensemble shirt	5.06	Police costume shirt
631034	AD KING CROWN	Ensemble hat	4.66	“Foam crown.”
631035	AD QUEEN CROWN	Ensemble hat	3.31	“Foam crown.”
631513	AD MUSCLE SHIRT SPIDERMAN	Ensemble shirt	1.20	“Shirt with foam muscles.”
631537	CH SD TUTU DRESS RNBW DASH MLP	Ensemble dress	1.92	Tutu.
631918	AD SD DRESS S/WARS D/VADER	Ensemble dress	2.22	“Costume dress.”
631919	CH LG/XL TSHRT S/WARS D/VADER	Color/graphic shirt	2.71	“Character tshirt with foam costume element.”
632485	CH HAT DLX TMNT	Logo hat	21.30	“Character mask.”
632486	CH HAT DLX POKEMAN	Ensemble hat	26.83	“Character hat with ears.”
633529	CH R/W/B TUTU	Color tutu	58.70	Tutu.
633544	AD GLD COWBOY HAT	Ensemble cowboy hat	11.81	“Foam football hat.”
633580	AD GLD TUTU	Color tutu	41.49	Tutu.
633581	AD SLVR TUTU	Color tutu	20.92	Tutu.
633594	CH GLD TUTU	Color tutu	32.92	Tutu.
633595	CH SLVR TUTU	Color tutu	18.54	Tutu.
637522	SASH SASSY BRIDE	Theme accessory	75.84	Sash.
653643	CH VINY MASK HAT LEONARDO TMNT	Ensemble accessory	4.62	“Character hat.”
653651	CH 3D HAT MICKEY EAR	Ensemble hat	15.31	“Character hat.”
660711	CH HAT 3D DORY	Character/logo hat	5.55	“Character hat with fins.”

661814	CH PONYTAIL HAT MAD HATTER	Character/logo hat	2.49	“Costume hat with ponytail.”
662317	DLX WEARABLE HOT WHEELS W/RCR	Cannot tell what this is.	6.30	“Plush theme hat.”
665506	AD LG/XL MEN TSHIRT PATRIOTIC	“Theme tshirt”	5.63	“Bow tie and vest tshirt “red white and blue.”
665507	AD SM/MED MEN TSHIRT PATRIOTIC	“Theme shirt”	11.81	“Patriotic bow tie and vest tshirt.”
665508	AD SM/MED WOMEN TSHIRT PATRIOTIC	“Theme shirt”	6.93	“Patriotic bow tie and vest tshirt.”
677828	AD PNK/GRN GLTR HULA SKRT P/DT	Ensemble skirt	12.17	“Hula skirt.”
677853	CH PNK/GRN GLTR HULA SKRT P/DT	Ensemble skirt	7.30	“Hula skirt.”
681804	CH PONYTAIL HAT ANNA PIGTAIL	Character/logo hat	7.76	“Costume hat with ponytail.”
681805	CH PONYTAIL HAT RAPUNZEL	Character/logo hat	8.03	“Costume hat with ponytail.”
681806	CH PONYTAIL HAT ARIEL	Character/logo hat	12.25	“Costume hat with ponytail.”
681807	CH PONYTAIL HAT MAL DESCENDANT	Character/logo hat	6.71	“Costume hat with ponytail.”
681809	CH PONYTAIL HAT SHINE	Character/logo hat	14.33	“Costume hat with ponytail.”
681810	CH PONYTAIL HAT SHIMMER	Character/logo hat	12.58	“Costume hat with ponytail.”
685174	CH BASEBALL HAT MINNIE TUTU	“Character hat”	11.19	Tutu.
686522	BLK WARRIOR TUNIC	Ensemble shirt	3.11	“Costume tunic.”
686551	MINI COWGIRL HAT	Ensemble hat.	0.73	“Mini costume hat.”
686552	AD FIREMAN HAT	Ensemble hat	11.14	“Plastic fireman hat.”

686556	CH PIRATE TRICORN HAT DLX	Ensemble hat	27.83	“Pirate hat.”
686605	AD SM/MD SHIRT THOR	Ensemble shirt	1.77	“Costume shirt with cape.”
686606	AD LG/XL SHIRT THOR	Ensemble shirt	1.77	“character tshirt with cape.”
686614	“AD SM/MD LNG SLV TOP DEADPOOL”	Ensemble shirt	1.95	“Costume shirt.”
686624	CH MUSCLE SHRT STORM TRPR S/WARS	Ensemble shirt	2.38	“Costume shirt.”
686680	WEREWOLF HAT	Ensemble hat	2.22	“Animal hat.”
686681	POKER ACE HAT	Ensemble hat	20.64	“Plush costume hat.”
687434	AD PL SHIRT HULK	Ensemble shirt	1.77	“Hulk character tshirt.”
687446	AD PL TSHRT DRTH VDR S/WAR MAN	“Color/graphic shirt”	1.77	“Character shirt with foam elements.”
687449	AD PL IVORY BLOUSE PIRATE	Ensemble shirt	1.60	“Pirate shirt.”
687453	AD XL RED PETTICOAT FULL	Ensemble petticoat	2.66	“Petticoat.”
687851	CH SM/MD ROBE HARRY POTTER	Ensemble robe	4.01	“Character robe.”
687860	LAPLANDER GRYFNDR HARRY POTTER	“Logo hat”	2.31	“Character hat.”
687902	PL DRESS NATIVE AMERICAN	Ensemble dress	7.97	“Native American costume dress.”
687904	PL SKIRT POODLE	Ensemble skirt	7.72	“Poodle skirt.”
687905	AD PL SHIRT FRNG WESTERN	Ensemble shirt	2.44	“Native American shirt. – costume.”
687906	AD PL JACKET ZOOT SUIT	“Ensemble jacket”	1.20	“Zoot suit jacket – costume.”
688166	MID LENGTH RIDING HOOD CAPE	Ensemble accessory	1.33	“Character costume cape.”
688224	CH PONYTAIL HAT ELSA 3D SNWFLK	“Character/logo hat”	14.14	“Character costume hat with ponytail.

690047	CH RNBW TUTU 1ST BDY GIRL	Theme tutu	19.41	Tutu
732768	CH HAT CAT/HAT	“Character/logo hat”	4.72	“Plush character costume hat.”
732784	CH SM TUTU THING 1/2	Color tutu	0.72	Tutu.
732809	O/S HAT CAT/HAT DLX	Ensemble hat	0.60	“Plush character costume hat.”
732811	AD SD LS DRESS/HOOD CAT/HAT	Ensemble dress	0.91	“Character costume dress.”
736875	CH HAT VACUUM FORMED SHOPKINS	“Character/logo hat”	11.04	“Plastic character hat.”
740231	CH PONYTAIL HAT WONDER WOMAN	“Character/logo hat”	2.17	“Hat with ponytail.”
740232	CH PONYTAIL HAT HARLEY QUINN	“Character/logo hat”	0.40	“Hat with pony tails.”

Appendix B

220 SKUs the auditor could not verify during the audit that remain at issue:

SKU number	Description	Subcategory	Tax Due – Original Audit Figures	Original Comments
490520	ANGRY BIRDS GROUP HAT CH	Color/logo hat	0.40	Cannot verify what this item is based on SKU
494119	DOMO PERUVIAN	Cannot tell what this is	0.24	Cannot verify what this item is based on SKU
533977	ANGRY BIRDS GROUP HAT AD	Color/logo hat	0.20	Cannot verify what this item is based on SKU
538131	CH BODYSUIT HELLO KITTY	Character shirt	1.33	Cannot verify what this item is based on SKU
539732	AD BSBALL HAT ANIMAL/NEON STRP	Ensemble hat	0.20	Cannot verify what this item is based on SKU
546886	BATMAN LOGO PERUVIAN	Cannot tell what this is	0.40	Cannot verify what this item is based on SKU
546972	DLX HAT HELLO KITTY TWN	Ensemble hat	0.04	Cannot verify what this item is based on SKU
546977	DLX HAT MONSTER UNIV	Ensemble hat	1.95	Cannot verify what this item is based on SKU
546978	DLX HAT JAKE/PIRATE	Ensemble hat	7.37	Cannot verify what this item is based on SKU
546980	DLX HAT DIEGO	Ensemble hat	0.18	Cannot verify what this item is based on SKU
553533	CH SM TSHRT LITTLE CARE TAKER	“Color/graphic tshirt”	1.46	Cannot verify what this item is based on SKU
553534	CH XS TSHRT SOFIA/PRNCSS/TRAIN	“Color/graphic tshirt”	0.20	Cannot verify what this item is based on SKU

553555	CH SM TSHRT AMAZING SPIDER MAN	“Color/graphic tshirt”	1.69	Cannot verify what this item is based on SKU
553556	CH MD TSHRT AMAZING SPIDER MAN	“Color/graphic tshirt”	0.89	Cannot verify what this item is based on SKU
553557	CH LG TSHRT AMAZING SPIDER MAN	“Color/graphic tshrt”	0.76	Cannot verify what this item is based on SKU
553572	AD MD TSHRT SPIDERMAN HEAD	“Color/graphic tshrt”	0.40	Cannot verify what this item is based on SKU
555465	XS TSHRT OWN/SKY DISNET PLANE	“Color/graphic tshirt”	0.44	Cannot verify what this item is based on SKU
555467	SM TSHRT AWESOME JAKE/PIRATE	“Color/graphic tshrt”	0.20	Cannot verify what this item is based on SKU
555485	MD MNSTR HIGH BEST GHOUL FRIEND	Cannot tell what this is	0.40	Cannot verify what this item is based on SKU
555652	MD SPIDERGIRL	Cannot tell what this is	0.20	Cannot verify what this item is based on SKU
555653	AD MD TSHRT MINNIE MOUSE	“Color/graphic tshirt”	0.40	Cannot verify what this item is based on SKU
559416	AD MD NINTENDO CLSC/TRAINED	Logo shirt	0.20	Cannot verify what this item is based on SKU
559602	TSHRT UNCLE SAM PATRIOTIC	“Theme tshirt”	3.73	Cannot verify what this item is based on SKU
559610	NO SHOW SOCKS PATRIOTIC	“color/pattern socks”	1.80	Cannot verify what this item is based on SKU
559611	CREW SOCKS PATRIOTIC	“Color/pattern socks”	3.49	Cannot verify what this item is based on SKU
560007	CH CAP PLANE BIG FACE DUSTY	“Character hat”	0.20	Cannot verify what this item is based on SKU
560008	CH CAP MONSTER U BIG FACE MIKE	“Character hat	5.13	Cannot verify what this item is based on SKU

560009	CH CAP MNSTR U BIG FACE SULLY	“Character hat”	0.60	Cannot verify what this item is based on SKU
560014	AD CAP BIG FACE TMNT	“Character hat”	0.40	Cannot verify what this item is based on SKU
560015	AD CAP I HRT TMNT	“Character hat”	0.80	Cannot verify what this item is based on SKU
560016	CAP RHINESTONE BOW MINNIE	“ensemble hat”	0.89	Cannot verify what this item is based on SKU
560017	CAP MESH FLAT VISOR MINNIE	“Character hat”	0.40	Cannot verify what this item is based on SKU
560019	AD CAP DUCK DYNASTY FACE	“logo hat”	0.20	Cannot verify what this item is based on SKU
560020	AD TRCKR CAP DUCK DYNASTY	“Logo hat”	0.65	Cannot verify what this item is based on SKU
560034	CAP REGULAR SHOW DUDE	“Character hat”	0.20	Cannot verify what this item is based on SKU
560037	AD CAP SPIDERMAN MESH SCRNPRT	“Character hat”	1.39	Cannot verify what this item is based on SKU
560038	CH CAP SCREENPRT CRASH HULK	“Character hat”	0.41	Cannot verify what this item is based on SKU
560039	TRUCKER CAP WHERE'S WALDO	“Logo hat”	0.89	Cannot verify what this item is based on SKU
560046	CAP BIG FACE ADVNTN TIME JAKE	“Character hat”	0.64	Cannot verify what this item is based on SKU
560047	CAP BIG FACE TIME FINN	“Character hat”	0.20	Cannot verify what this item is based on SKU
560048	CAP ADVENTURE TIME FINN/JAKE	“Character hat”	0.40	Cannot verify what this item is based on SKU
560050	CH CAP CAPTAIN AMERICA ACTION	“Character hat”	7.89	Cannot verify what this item is based on SKU

560051	CAP MESH SCRNPRT CPT AMERICA	“Character hat”	1.36	Cannot verify what this item is based on SKU
560052	CH CAP IRON MAN ACTION	“Character hat”	0.40	Cannot verify what this item is based on SKU
560053	CAP MESH SCREENPRNT IRON MAN	“Character hat”	1.45	Cannot verify what this item is based on SKU
560054	CH CAP AVENGERS GROUP SHOT	“Character hat”	0.60	Cannot verify what this item is based on SKU
560055	CAP MESH FACE HULK	“Character hat”	0.20	Cannot verify what this item is based on SKU
560057	CH CAP SPIDERMAN ACTION	“Character hat”	0.20	Cannot verify what this item is based on SKU
583588	CH MD TSRT HELLO KITTY	“Color/graphic tshirt”	0.44	Cannot verify what this item is based on SKU
583630	COWBOY HAT PATRIOTIC	“Ensemble cowboy hat”	3.70	Cannot verify what this item is based on SKU
583922	COWBOY HAT HEMPY NATURAL	“Ensemble cowboy hat”	8.12	Cannot verify what this item is based on SKU
588347	AD MD TSHRT TRANSFRMERS AUTOBOT	“Color/graphic tshirt”	0.56	Cannot verify what this item is based on SKU
588348	AD LG TSHRT TRANSFRMRS AUTOBOT	“Color/graphic tshirt”	0.81	Cannot verify what this item is based on SKU
588349	AD XL TSHRT TRANSFRMRS AUTOBOT	“Color/graphic tshirt”	0.20	Cannot verify what this item is based on SKU
588965	HAT SCRNPRT JAKE/FINN WHOA	“Character hat”	0.20	Cannot verify what this item is based on SKU
588976	TRUCKER HAT HELLO KITTY FOIL	“Character hat”	0.20	Cannot verify what this item is based on SKU
588979	BLK HAT TMNT SCRNPRT/ SNP BCK	“Character hat”	0.20	Cannot verify what this item is based on SKU

588986	AD CAP DARTH VADER STRM TROOPER	“Character hat”	0.44	Cannot verify what this item is based on SKU
588987	AD GLW/DRK CAP YODA CLONE TRPR	“Character hat”	2.97	Cannot verify what this item is based on SKU
589168	AD BELT TMNT RULE	“Character belt”	0.20	Cannot verify what this item is based on SKU
589403	CH MD TEE GIRL MINNIE MOUSE	“Character shirt”	0.40	Cannot verify what this item is based on SKU
589418	CH LG TEE AVENGERS MULTI FACE	“Character shirt”	0.36	Cannot verify what this item is based on SKU
589493	AD BLK SNGL KNEE HI DC CMC LOGO	“Color socks”	0.40	Cannot verify what this item is based on SKU
589513	AD MD S/S TEE AMZING SPIDER MAN	“Character shirt”	0.80	Cannot verify what this item is based on SKU
589514	AD LG S/S TEE AMZNG SPIDER MAN	“Character shirt”	1.29	Cannot verify what this item is based on SKU
589515	AD XL S/S TEE AMZNG SPIDER MAN	“Character shirt”	2.00	Cannot verify what this item is based on SKU
589531	CH MD S/S TEE SUPERMN RED CAPE	“Ensemble accessory”	0.19	Cannot verify what this item is based on SKU
589533	CH XS S/S TEE SPIDERMAN HEAD	“Character shirt”	2.05	Cannot verify what this item is based on SKU
589534	CH SM S/S TEE SPIDERMAN HEAD	“Character shirt”	0.40	Cannot verify what this item is based on SKU
589535	CH MD S/S TEE SPIDERMAN HEAD	“Character shirt”	0.40	Cannot verify what this item is based on SKU
589536	CH LG S/S TEE SPIDERMAN HEAD	“Character shirt”	1.29	Cannot verify what this item is based on SKU
589541	CH MD S/S TEE WONDER WOMAN STAR	“Character shirt”	0.28	Cannot verify what this item is based on SKU

589761	AD KNEE HIGH SOCK CAPE/SUPERMN	“Color/pattern socks”	0.20	Cannot verify what this item is based on SKU
589840	TRUCKER HAT MY LITTLE PONY	“Character hat”	0.09	Cannot verify what this item is based on SKU
589913	AD BLK/WHT SUSPENDERS S/SKULL	“Color/patter accessory”	0.09	Cannot verify what this item is based on SKU
591703	AD 6-12 OPAQUE STRIPE PANTYHOSE	“Color tights”	1.47	Cannot verify what this item is based on SKU
593563	CH SM TSHRT STAR WARS GROUP	“Color/graphic tshirt”	0.53	Cannot verify what this item is based on SKU
593567	AD LG TSHRT STAR WARS GROUP	“Color/graphic tshirt”	1.57	Cannot verify what this item is based on SKU
593568	AD XL TSHRT STAR WARS GROUP	“Color/graphic tshirt”	0.89	Cannot verify what this item is based on SKU
593571	CH LG TSHRT DEADPOOL CHARACTER	“Color/graphic tshirt”	0.31	Cannot verify what this item is based on SKU
593622	CH SM TEE TRANSFORMERS AUTOBOT	“Character shirt”	0.35	Cannot verify what this item is based on SKU
593623	CH MD TEE TRANSFORMERS AUTOBOT	“Character shirt”	0.15	Cannot verify what this item is based on SKU
593624	CH LG TEE TRANSFORMERS AUTOBOT	“Character shirt”	0.44	Cannot verify what this item is based on SKU
599419	CH CAP SOFIA/FIRST REAL LIFE	“Character hat”	3.39	Cannot verify what this item is based on SKU
599420	CH BRAID CAP FROZEN	“Ensemble hat”	8.37	Cannot verify what this item is based on SKU
599608	AD CAP SONS/ANARCHY FEAR/REAPR	“Character hat”	0.20	Cannot verify what this item is based on SKU
599778	AD SNOOD WOLF	“Cannot tell what this is”	0.20	Cannot verify what this item is based on SKU

604994	56CM AD CAP FROZEN ELSA LET/SNW	“Character baseball cap”	0.65	Cannot verify what this item is based on SKU
605010	57CM AD TMNT GROUP SHOT	“Character baseball cap”	1.60	Cannot verify what this item is based on SKU
605018	57CM AD CAP BEETLE JUICE	“Character baseball cap”	0.09	Cannot verify what this item is based on SKU
605026	56CM AD CAP ARIEL	“Character baseball cap”	0.15	Cannot verify what this item is based on SKU
605029	AD TRUCKER HAT LION KING	“Logo hat”	0.20	Cannot verify what this item is based on SKU
609042	CH PONY TAIL HAT ARIEL	“Character/logo hat”	0.40	Cannot verify what this item is based on SKU
609046	CH PONY TAIL HAT FROZEN ANNA	“Character/logo hat”	0.80	Cannot verify what this item is based on SKU
609048	CH PONY TAIL HAT SOFIA	Character/logo hat”	1.09	Cannot verify what this item is based on SKU
609050	CH PONY TAIL HAT CINDERELLA	“Character/logo hat”	1.18	Cannot verify what this item is based on SKU
609052	CH PONY TAIL HAT DRACULAURA	“Character/logo hat”	4.34	Cannot verify what this item is based on SKU
609054	CH PONY TAIL HAT FRANKIE STEIN	“Character/logo hat”	1.29	Cannot verify what this item is based on SKU
611269	AD FLAIR HAIR BEANIE SIMBA	“Ensemble hat”	0.44	Cannot verify what this item is based on SKU
613624	BRIEF O/T/H	“Color short”	4.40	Cannot verify what this item is based on SKU
614177	AD LG DAISY TSHRT COTTON	“Color/graphic tshirt”	0.04	Cannot verify what this item is based on SKU
615063	SOCK O/T/H	“Color/pattern socks”	0.17	Cannot verify what this item is based on SKU

615836	AD SM/MD HOODIE BRIDE CROWN	“Theme shirt”	2.50	Cannot verify what this item is based on SKU
615845	AD SM TSHRT RING SECURITY	“Theme tshirt”	1.03	Cannot verify what this item is based on SKU
615846	AD MD TSHRT RING SECURITY	“Theme tshirt”	2.95	Cannot verify what this item is based on SKU
615888	FEDORA/FLWR SUMMER NTRL CLLCTN	“Color hat”	19.40	Cannot verify what this item is based on SKU
615894	LIGHT STRAW HAT/FLWR SUMMER	“Color hat”	21.41	Cannot verify what this item is based on SKU
615919	LG TINSEL UNCLE SAM HAT	“Ensemble hat”	5.53	Cannot verify what this item is based on SKU
616326	AD LG GLD FLIP FLOP CAMO	“Color/pattern shoe”	0.06	Cannot verify what this item is based on SKU
616328	CH MD FLIP FLOP POLKA HRT	“Color/pattern shoe”	0.27	Cannot verify what this item is based on SKU
616329	CH LG FLIP FLOP POLK HRT	“Color/pattern shoe	0.24	Cannot verify what this item is based on SKU
616332	CH MD FLIP FLOP AMERICANA FLAG	“Color/pattern shoe”	0.18	Cannot verify what this item is based on SKU
616333	CH LG FLIP FLOP AMERICANA FLAG	“Color/pattern shoe”	0.13	Cannot verify what this item is based on SKU
616336	CH MD FLIP FLOP SKULL/HRT	“Color/pattern shoe”	0.13	Cannot verify what this item is based on SKU
616337	CH LG FLIP FLOP SKULL/HRT	“Color/pattern shoe”	0.06	Cannot verify what this item is based on SKU
616340	CH MD FLIP FLOP MULTI STRIPE	“Color/pattern shoe”	0.19	Cannot verify what this item is based on SKU
616344	CH MD FLIP FLOP TIE DYE	“Color/pattern shoe”	0.53	Cannot verify what this item is based on SKU

616345	CH LG FLIP FLOP SKULL/HRT	“Color/pattern shoe”	0.13	Cannot verify what this item is based on SKU
616347	CH SM FLIP FLOP MULTI CHEETAH	“Color/pattern shoe”	0.06	Cannot verify what this item is based on SKU
616348	CH MD FLIP FLOP MULTI CHEETAH	“Color/pattern shoe”	0.27	Cannot verify what this item is based on SKU
616349	CH LG FLIP FLOP MULTI CHEETAH	“Color/pattern shoe”	0.37	Cannot verify what this item is based on SKU
616463	AD O/S FEDORA SWEET SIXTEEN	“Theme hat”	2.49	Cannot verify what this item is based on SKU
616794	AD UNCLE SAM HAT L/U	“Ensemble hat”	14.15	Cannot verify what this item is based on SKU
617270	AD XL TSHRT PATRIOTIC FLAG	“Theme tshirt”	1.22	Cannot verify what this item is based on SKU
617271	AD MD TSHRT PATRIOTIC FLAG	“Theme tshirt”	0.44	Cannot verify what this item is based on SKU
617272	AD LG TSHRT PATRIOTIC FLAG	“Color/graphic tshirt”	0.53	Cannot verify what this item is based on SKU
617273	CH SM TSHRT PATRIOTIC FLAG	“Theme tshirt”	0.89	Cannot verify what this item is based on SKU
617274	CH MD TSHRT PATRIOTIC FLAG	“Theme tshirt”	0.44	Cannot verify what this item is based on SKU
617275	CH LG TSHRT PATRIOTIC FLAG	“color/graphic tshirt”	1.33	Cannot verify what this item is based on SKU
617277	CH MD TSHRT SKYLANDER	“Color/graphic tshirt”	0.16	Cannot verify what this item is based on SKU
617316	AD LG TSHRT CORONA EXTRA	“Color/graphic tshirt”	0.20	Cannot verify what this item is based on SKU
618230	CH MD TSHRT SKULLETTE MNSTR HI	“Color/graphic tshirt”	0.44	Cannot verify what this item is based on SKU

619198	AD XL TSHRT HARRY POTTER CREST	“Color/graphic tshirt”	0.89	Cannot verify what this item is based on SKU
619199	AD LG TSHRT HARRY POTTER CREST	“Color/graphic tshirt”	0.40	Cannot verify what this item is based on SKU
619200	AD MD TSHRT HARRY POTTER CREST	“Color/graphic tshirt”	0.60	Cannot verify what this item is based on SKU
619601	AD KNEE HI SOCK ADVNTR TME FIN	“Color/pattern socks	0.20	Cannot verify what this item is based on SKU
619602	AD KNEE HI SOCK LION KING SIMBA	“Color/pattern socks	0.81	Cannot verify what this item is based on SKU
619612	AD NO SHOW SOCK CRUELLA	“Color/pattern socks	0.04	Cannot verify what this item is based on SKU
619656	AD KNEE HI SOCK ARIEL WAVE	“Color/pattern socks	0.40	Cannot verify what this item is based on SKU
619731	AD NO SHOW SOCKS CHEVRON	“Color/pattern socks	0.05	Cannot verify what this item is based on SKU
619737	AD NO SHOW SOCKS MOVIE	“Color/pattern socks	0.04	Cannot verify what this item is based on SKU
619754	AD NO SHOW SOCKS BICYCLE	“Color/pattern socks	0.04	Cannot verify what this item is based on SKU
619764	AD NO SHOW SOCKS TIGER SIDE	“Color/pattern socks	0.04	Cannot verify what this item is based on SKU
619769	AD NO SHOW SOCKS PAW SIDE	“Color/patter socks	0.08	Cannot verify what this item is based on SKU
619795	AD KNEE HI SOCKS PNK SKULL	“Color/pattern socks	0.80	Cannot verify what this item is based on SKU
619796	AD KNEE HI SOCKS DREAM CATCHER	“Color/pattern socks	0.40	Cannot verify what this item is based on SKU
620331	AD LG TSHRT FINN/JAKE/SHIRT	“Ensemble shirt”	0.65	Cannot verify what this item is based on SKU

626938	AD CAP MSH BACK BUDWSR AMRCANA	“Logo hat”	0.24	Cannot verify what this item is based on SKU
626940	AD STRW CWBY HAT BUDWSR AMRCANA	“Ensemble hat”	0.42	Cannot verify what this item is based on SKU
626941	AD BCKT HAT SBLMTD FLAG BUDWSR	“Logo hat”	0.28	Cannot verify what this item is based on SKU
626942	AD NAVY/RED BCKT HAT BUDWEISER	“Logo hat”	0.90	Cannot verify what this item is based on SKU
627493	AD BRAIN HAT	“Ensemble hat”	2.33	Cannot verify what this item is based on SKU
627513	HAT GROUCHY CAT	“Character hat”	1.21	Cannot verify what this item is based on SKU
630677	AD PERUVIAN SUPERMAN LOGO	“Cannot tell what this is.”	0.40	Cannot verify what this item is based on SKU
631006	CH WESTERN FRNG DRESS	“Ensemble dress”	8.20	Cannot verify what this item is based on SKU
631007	CH WESTERN FRNG SHRT	“Ensemble shirt”	2.19	Cannot verify what this item is based on SKU
631546	AD SD L/SLV CRP TP R/DASH MLP	“Ensemble shirt”	1.33	Cannot verify what this item is based on SKU
631582	AD LG/XL SHIRT SPONGEBOB WOMAN	“Ensemble shirt”	0.80	Cannot verify what this item is based on SKU
632483	CH HAT DLX SESAME SREET	“Character/logo hat”	17.60	Cannot verify what this item is based on SKU
643882	AD SM WHT TSHRT	“Color shirt”	4.03	Cannot verify what this item is based on SKU

643883	AD MD WHT TSHRT	“Color shirt”	3.42	Cannot verify what this item is based on SKU
643884	AD LG WHT TSHRT	“Color/graphic tshirt”	1.32	Cannot verify what this item is based on SKU
643885	AD SM BLK TSHRT	“Color/graphic tshirt”	2.45	Cannot verify what this item is based on SKU
643886	AD MD BLK TSHRT	“Color/graphic tshirt”	0.96	Cannot verify what this item is based on SKU
643887	AD LG BLK TSHRT	“Color/graphic tshirt”	1.13	Cannot verify what this item is based on SKU
643891	AD SM TSHRT DAISY	“Color/graphic tshirt”	7.78	Cannot verify what this item is based on SKU
643892	AD MD TSHRT DAISY	“Color/graphic tshirt”	2.71	Cannot verify what this item is based on SKU
643893	AD LG TSHRT DAISY	“Color/graphic tshirt”	3.24	Cannot verify what this item is based on SKU
643894	AD SM RED TSHRT	“Color/graphic tshirt”	3.05	Cannot verify what this item is based on SKU
643895	AD MD RED TSHRT	“Color/graphic tshirt”	1.43	Cannot verify what this item is based on SKU
643896	AD LG RED TSHRT	“Color shirt”	4.58	Cannot verify what this item is based on SKU
643897	AD SM PRPL TSHRT	“Color shirt”	5.20	Cannot verify what this item is based on SKU
643898	AD MD PRPL TSHRT	“Color/graphic tshirt”	1.48	Cannot verify what this item is based on SKU
643899	AD LG PRPL TSHRT	“Color/graphic tshirt”	2.12	Cannot verify what this item is based on SKU
643900	AD SM SAFETY GRN TSHRT	“Color/graphic tshirt”	1.44	Cannot verify what this item is based on SKU

643901	AD MD SAFETY GRN TSHRT	“Color/graphic tshirt”	3.04	Cannot verify what this item is based on SKU
643902	AD LG SAFETY GRN TSHRT	“Color shirt”	3.13	Cannot verify what this item is based on SKU
643903	AD SM SAFETY ORNG TSHRT	“Color/graphic tshirt”	1.81	Cannot verify what this item is based on SKU
643904	AD MD SAFETY ORNG TSHRT	“Color shirt”	3.12	Cannot verify what this item is based on SKU
643905	AD LG SAFETY ORNG TSHRT	“Color/graphic tshirt”	2.60	Cannot verify what this item is based on SKU
652796	AD CAP BATMAN CHEST	“Logo hat”	2.19	Cannot verify what this item is based on SKU
652798	AD CAP SUPERMAN CHEST	“Character hat”	2.86	Cannot determine what this item is
653259	AD SM GRN TSHRT IRISH	“Color/graphic tshirt”	3.08	Cannot determine what this item is
653260	AD MD GRN TSHRT IRISH	“Color/graphic tshirt”	2.71	Cannot determine what this item is
653261	AD LG GRN TSHRT IRISH	“Color/graphic tshirt”	3.40	Cannot determine what this item is
653262	AD SM TSHRT AZALEA	“Color/graphic tshirt”	2.49	Cannot determine what this item is
653263	AD MD TSHRT AZALEA	“Color/graphic tshirt”	3.11	Cannot determine what this item is
653264	AD LG TSHRT AZALEA	“Color/graphic tshirt”	2.29	Cannot determine what this item is
653646	CH OPEN BRIM MOUTH HAT S/BOB	“Character /logo hat”	3.32	Cannot determine what this item is
654362	AD HAT KYLO REN STAR WARS	“Character hat”	1.18	Cannot determine what this item is

657017	CH HAT PEPPA PIG	“Character/logo hat”	9.58	Cannot determine what this item is
657496	AD 68IN PGG SCARF STRIPE	“Color scarf”	0.32	Cannot verify what this item is based on SKU
679992	CH B/BALL HAT BAYMAX BIG FACE	“Character hat”	3.06	Cannot determine what this item is
680125	CH LG TSHRT DISGUST INSIDE OUT	“Color/graphic tshirt”	0.37	Cannot determine what this item is
686553	VINTAGE MILITARY HAT	“Ensemble hat”	3.60	Cannot verify what this item is based on SKU
686582	AD SD BLOUSE GINGHAM	“Ensemble shirt”	0.68	Cannot verify what this item is based on SKU
689620	CH XS OLAF NEW STYLE	“Cannot tell what this is”	0.22	Cannot verify what this item is based on SKU
689623	CH SM TSHRT ANGRY BIRDS	“Color/graphic tshirt”	0.44	Cannot determine what this item is
689654	CH XS TSHRT LION GUARD	“Color/graphic tshirt”	0.40	Cannot verify what this item is based on SKU
689660	AD XL TSHRT GHSTBSTR GLW/DARK	“Color/graphic tshirt”	0.89	Cannot determine what this item is
689706	AD SM TSHRT HARRY POTTER ROBE	“Color/graphic tshirt”	1.29	Cannot determine what this item is
689707	AD MD TSHRT HARRY POTTER ROBE	“Color/graphic tshirt”	1.29	cannot determine what this item is
689708	AD LG TSHRT HARRY POTTER ROBE	“Color/graphic tshirt”	0.85	cannot determine what this item is
689709	AD XL TSHRT HARRY POTTER ROBE	“Color/graphic tshirt”	0.40	cannot determine what this item is
700279	CH SM TSHRT THOMAS/ENGINE	“Color/graphic tshirt”	0.40	cannot determine what this item is

701622	CH SM TSHRT DESCENDANTS	“Color/graphic tshirt”	2.09	cannot determine what this item is
701623	CH MD TSHRT DESCENDANTS	“Color/graphic tshirt”	3.46	cannot determine what this item is
701624	CH LG TSHRT DESCENDANTS	“Color/graphic tshirt”	2.57	cannot determine what this item is
709457	CH SM TSHRT SHOPKINS	“Color/graphic tshirt”	2.57	cannot determine what this item is
709458	CH MD TSHRT SHOPKINS	“Color/graphic tshirt”	6.35	cannot determine what this item is
709459	CH LG TSHRT SHOPKINS	“Color/graphic tshirt”	7.63	cannot determine what this item is
734367	CH XS TSHRT PJ MASKS	“Color/graphic tshirt”	4.75	cannot determine what this item is
734368	CH SM TSHRT PJ MASKS	“Color/graphic tshirt”	8.52	cannot determine what this item is
740675	AD MD JACKET SUMMER	“Jacket – unknown what type	3.60	Cannot verify what this item is based on SKU
740676	AD LG JACKET SUMMER	“Jacket – unknown what type	9.83	Cannot verify what this item is based on SKU
740677	AD XL JACKET SUMMER	“Jacket – unknown what type	12.87	Cannot verify what this item is based on SKU
740678	AD 2XL JACKET SUMMER	“Jacket – unknown what type	5.79	Cannot verify what this item is based on SKU
740794	AD LG BLK FLOPPY HAT	“Color hat”	12.19	Cannot determine what this item is
740795	AD LG WHT FLOPPY HAT	“Color hat”	32.68	Cannot determine what this item is
740796	AD LG TAN FLOPPY HAT	“Color hat”	25.58	Cannot determine what this item is

