



File as an attachment to Form ST-100



Include with Form ST-100

Taxes on Selected Sales and Services in New York City Only

Parking, hotel room occupancy, and miscellaneous services

For tax period: December 1, 2001, through February 28, 2002

Due date: Wednesday, March 20, 2002

402

Sales tax identification number and Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Table with 6 columns: Taxing jurisdiction, Jurisdiction code, Taxable sales and services, Purchases subject to tax, Tax rate, Sales and use tax. Includes sections for Parking, Hotel room occupancy, and Miscellaneous services.

Include this column total on Form ST-100, page 2, Column C, in box 3.

Include this column total on Form ST-100, page 2, Column D, in box 4.

Include this column total on Form ST-100, page 2, Column F, in box 5.

PART 4 - Calculate vendor collection credit adjustment table with rows for amounts from Part 1, 2, 3 and an adjustment total.

Enter this column total on Form ST-100, page 4, Step 7A.



Insert Form ST-100.5 inside Form ST-100

# Quarterly Schedule N Instructions

## Taxes on Selected Sales and Services in New York City Only

Report transactions for the period December 1, 2001, through February 28, 2002.

### Who must file

Complete Form ST-100.5, *Quarterly Schedule N*, if you provide any of the following services in New York City:

- Parking, garaging, or storing of motor vehicles (also file Form ST-100.5-ATT, *Quarterly Schedule N-ATT*).
- Occupancy of hotels/motels and similar establishments.
- Miscellaneous services (see Part 3 for more detailed information).

If you must file Form ST-100.5, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Report in Step 3 of Form ST-100 any taxable sales and purchases not reported on this or any other schedule.

### Specific instructions

**Identification number and name** — Print the sales tax identification number and legal name as shown on Form ST-100 or your business's *Certificate of Authority* for sales and use tax.

**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, enter it in parentheses.

**Compute tax** — After entering your taxable receipts (sales and services) in Column C as instructed below, multiply Column C by the tax rate in Column E, and enter the resulting tax in Column F.

### PART 1 Parking

If you provide parking, garaging, or storing of motor vehicles in New York City at facilities other than garages that are part of premises occupied solely as private one- or two-family dwellings, you must complete both Part 1 of Form ST-100.5 and Form ST-100.5-ATT. If you provide parking services but did not receive Form ST-100.5-ATT, call 1 800 462-8100 to request this form.

**New York City — Outside Manhattan:** Report receipts (in box 1) from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County).

**New York City — In Manhattan:** Report receipts (in box 2) from parking services provided in Manhattan (New York County) other than those reported in boxes 3 and 4.

**New York City — In Manhattan — certified exempt residents:** Report receipts (in box 3) from parking services provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 10¼% combined rate.

**New York City — In Manhattan — municipal facilities:** Report receipts (in box 4) from parking services provided by municipal facilities, taxable at the 8% rate.

### PART 2 Hotel room occupancy

If you operate a hotel, motel, or similar establishment(s) in New York City, report rents from room occupancy as follows:

- Report rents (in box 5) from the first 90 days of room occupancy (subject to a combined state and local sales tax rate of 8¼%).
- Report rents (in box 6) for the 91st through 180th days of room occupancy (subject to the 4% local tax only).

After 180 consecutive days of occupancy, the room occupant is not required to pay either state or local sales tax on the charge for room occupancy.

All other sales by hotels, motels, and similar establishments (for example, restaurant sales or gift shop sales) subject to state and local sales tax should be reported on Form ST-100, Step 3, or on other appropriate schedules.

### PART 3 Miscellaneous services

If you provide any of the following types of services in New York City, complete Part 3 of Form ST-100.5 as follows:

- Report receipts (in box 7) from interior cleaning and maintenance services contracts for a period of less than 30 days (or for occasional cleaning contracts or maintenance).
- Report receipts (in box 8) from interior cleaning and maintenance services contracts for a period of 30 days or more.
- Report receipts (in box 9) from credit rating and credit reporting services.
- Report receipts (in box 10) from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments.

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column F.

- For protective and detective services, report receipts from sales in box 11 and purchases subject to tax for which tax has not been paid in box 12.
- For interior decorating and design services taxable at the 4¼% rate, report receipts from sales in box 13 and purchases subject to tax for which tax has not been paid in box 14. These services are not subject to the 4% tax imposed on selected services in New York City, but are subject to the 4% tax imposed by New York State and the ¼% tax imposed in the Metropolitan Commuter Transportation District (MCTD).

### Column totals

Enter in the appropriate boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include these column totals on Form ST-100, page 2, Columns C, D, and F, in boxes 3, 4, and 5.


### PART 4 Calculate vendor collection credit adjustment

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Any sales that are subject only to local tax must be subtracted from total sales reported on Form ST-100, before the credit can be computed. In Part 4, the local tax only boxes have been listed. Enter the Column C box amounts indicated and total them. Enter this Part 4 adjustment total on Form ST-100, page 4, Step 7A, on the Schedule N line.


### Filing this schedule


File a completed Form ST-100.5 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.


### Need help?

 **Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.  
Business Tax information: 1 800 972-1233  
Forms and publications: 1 800 462-8100  
From outside the U.S. and outside Canada: (518) 485-6800  
Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

 **Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

 **If you need to write,** address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

### Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.