**A88**

New York State and Local Sales and Use Tax Return

# Annual Schedule N

**N**

## New York City Taxes on Selected Services

## June 1, 1987 — May 31, 1988

- Attach this schedule to Form ST-101, *New York State and Local Sales and Use Tax Return*

Print name, address and identification number as shown on Form ST-101 — Please read instructions on back

| Name | Identification number |
|---|---|
| | |

| Street address | City | State | ZIP code |
|---|---|---|---|
| | | | |

Credits which can be identified by locality should be taken on the appropriate line below.
Net Credits (negative entries) should be shown in parentheses.

### Part I — Parking

| Taxing Jurisdiction (a) | Tax Rate (b) | Taxable Receipts From Parking Services (to nearest dollar) (c) | Tax (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| New York City Except Manhattan | 6% | | | 8020 |
| New York City Manhattan Only - Except *(See instructions)* | 14% | | | 9020 |
| New York City Manhattan Residents *(See instructions)* | 6% | | | 6020 |
| | Totals | $ | $ | |

Transfer these totals to → Box B on Page 1, ST-101 → Line 1 on Page 1, ST-101

### Part II — Other Selected Services

| Taxing Jurisdiction and Type of Service (a) | Tax Rate (b) | Taxable Receipts From Services (to nearest dollar) (c) | Tax (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| New York City Credit Rating & Reporting Services | 4% | | | 5830 |
| New York City Protective & Detective Services | 4% | | | 5840 |
| New York City Miscellaneous Personal Services | 4% | | | 5860 |
| | Totals | $ | $ | |

Transfer these totals to → Box B on Page 1, ST-101 → Line 1 on Page 1, ST-101

### Part III — Hotel Room Occupancy

| Taxing Jurisdiction (a) | Combined Tax Rate (b) | Taxable Receipts (to nearest dollar) (c) | Tax (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| New York City Hotel Occupancy (First 90 Days) | 8¼% | | | 8039 |
| New York City Hotel Occupancy (91st through 180th Days) | 4% | | | L8030 |
| | Totals | $ | $ | |

Transfer these totals to → Box B on Page 1, ST-101 → Line 1 on Page 1, ST-101

# Instructions for Annual Schedule N

## Schedule N should be completed by:

1. vendors providing parking, garaging or storing of motor vehicles within New York City at facilities other than garages which are part of premises occupied solely as a private one or two family dwelling;
2. vendors providing credit rating and credit reporting services within New York City;
3. vendors providing protective and detective services (except as noted below) within New York City;
4. vendors providing beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services and similar services within New York City;
5. operators of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments within New York City to report receipts from the sale of services or charges for the use of such establishments; and
6. operators of hotels, motels and similar establishments located within New York City reporting charges for hotel room occupancy.

A vendor who must file Schedule N must also complete Form ST-101, *New York State and Local Sales and Use Tax Return*, reporting any other taxable receipts on page 2, Form ST-101. Instructions for preparing Form ST-101 also relate to preparation of Annual Schedule N.

Enter, in the spaces provided, your name, address, and sales tax identification number as they appear on the pre-addressed Form ST-101.

**Part I** : Vendors providing parking, garaging or storing of motor vehicles within the counties of Bronx, Kings, Queens and Richmond should report receipts from the sale of such services on the **New York City Except Manhattan** line. Receipts from the sale of these services within Manhattan should be reported on:

- The **New York City Manhattan Only - Except** line if the receipts are subject to tax at the combined rate of 14%

or

- the **New York City Manhattan Residents** line if the receipts are taxable only at the local 6% rate because the service is provided to a Manhattan resident who furnishes the vendor with a validated certificate of exemption issued by the New York City Department of Finance. (See TSB-M-85 (14)S for information regarding this exemption program for certain Manhattan residents.)

**Part II:** Vendors providing credit rating and reporting services, protective and detective services (except as noted below) or miscellaneous personal services (see 4 and 5 above) within New York City should report receipts from such services on the appropriate line in Part II of this form.

**Note:** *Protective and detective services do not include services performed by port watchman licensed by the Waterfront Commission of New York Harbor. The term "port watchman" includes a watchman, gateman, roundsman, detective, guard, guardian or protector of property employed by the operator of any pier or other waterfront terminal or by a carrier of freight by water to perform services in such capacity on any pier or other waterfront terminal.*

**Part III:** Operators of hotels, motels and similar establishments within New York City should report receipts from hotel room occupancy on the appropriate line of this section. Receipts from the first 90 days of occupancy are subject to a combined state and local sales tax rate of 8¼%. Receipts for the 91st through 180th days of occupancy are subject to the 4% local tax.

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 taxable sales by hotels, motels, etc. (restaurant sales, gift shop sales, etc.) should be reported on page 2 of Form ST-101 and/or appropriate schedules.

### Taxable Receipts - Column (c)

Report on each appropriate line taxable receipts for the type of tax imposed by the locality shown on that line. Enter the sum of all amounts in Column (c) on the "Total" line.

### Tax - Column (e)

Compute the tax by multiplying the amount in Column (c) by the combined state and local tax rate shown in Column (b).

Enter the sum of all amounts reported in Column (e) on the "Total" line. Include this total in the amount to be reported on Line 1, Page 1 of Form ST-101.

### Credits

Credits which can be identified by locality should be taken on the appropriate line on the front of this form. Credits taken on this form should be included in the total amount entered in Box D on the front of Form ST-101.

Net credits (negative amounts) should be shown in parentheses.