191

New York State and Local Sales and Use Tax Return

Quarterly Schedule N

N

New York City Taxes on Selected Services

Use this form to report only transactions for the period

June 1, 1990 — August 31, 1990

— Attach this schedule to Form ST-100, *New York State and Local Sales and Use Tax Return*

Print name, address and identification number as shown on Form ST-100 — Please read instructions on back before completing this schedule

Name	Identification number

Street address	City	State	ZIP code

Credits which can be identified by locality should be taken on the appropriate line below.
Not Credits (negative entries) should be shown in parentheses.

Part I Parking

Section (A) Complete below for each parking facility you operate.

Address of Facility	License Number	Licensed Vehicle Capacity	Maximum Daily Rate (Excluding Overnight)

Section (B)

Taxing Jurisdiction (a)	Tax Rate (b)	Taxable Receipts From Parking Services (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
NYC - Except Manhattan	10¼%			8026
NYC - Manhattan Only - Except	18¼%			9026
NYC - Manhattan Residents	10¼%			6026
	Totals	$	$	

Transfer these totals to — Box B on Page 1, ST-100 — Line 1 on Page 1, ST-100

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
NYC - Credit Rating and Reporting Services	4%			5830
NYC - Miscellaneous Personal Services	4%			5860
NYC - Cleaning and Maintenance Services (Less than 30 days)	8¼%			5882
NYC - Cleaning and Maintenance Services (30 days or more)	8¼%			5885
NYC - Decorating and Designing Services	8¼%			5875
NYC - Protective and Detective Services	8¼%			5845
	Totals	$	$	

Transfer these totals to — Box B on Page 1, ST-100 — Line 1 on Page 1, ST-100

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
NYC - Hotel Occupancy (First 90 Days)	8¼%			8039
NYC - Hotel Occupancy (91st through 180th Days)	4%			L8030
	Totals	$	$	

Transfer these totals to — Box B on Page 1, ST-100 — Line 1 on Page 1, ST-100

Instructions For Quarterly Schedule N

Schedule N should be completed by vendors providing the following services in New York City:

- parking, garaging or storing of motor vehicles at facilities other than garages which are part of premises occupied solely as a private one or two family dwelling;
- interior cleaning and maintenance services performed on a regular contractual basis for a term of thirty days or more;
- credit rating and credit reporting services;
- interior decorating and design services;
- beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services and similar services;
- charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments;
- protective and detective services (except as noted below); and
- charges for occupancy of hotels, motels and similar establishments located within New York City.

A vendor who must file Schedule N must also complete Form ST-100, *New York State and Local Sales and Use Tax Return*, reporting any other taxable receipts on page 2, Form ST-100. Instructions for preparing Form ST-100 also relate to preparation of Quarterly Schedule N.

Enter in the spaces provided, your name, address, and sales tax identification number as they appear on the pre-addressed Form ST-100.

Part I: All vendors who provide parking, garaging or storing of motor vehicles must complete both Section (A) and Section (B) of Part I.

(A) The information requested in Section (A) must be separately indicated for each facility operated. The license number refers to the license for the facility issued by the New York City Department of Consumer Affairs (DCA). The licensed vehicle capacity refers to the capacity most recently authorized by DCA. The maximum daily rate refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with DCA. At any facility where only residential parking is provided and where only a monthly rate is charged, the monthly rate should be entered in the Maximum Daily Rate Column and should be identified as a monthly rate.

A vendor filing Schedule N who reports parking for more than six facilities should attach a separate schedule indicating the address, license number, licensed vehicle capacity, and maximum daily rate for each garage not listed in Part I Section (A).

(B) 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 in Section B. Receipts from the sale of these services within Manhattan should be reported in Section B on:

- The **New York City Manhattan Only - Except** line if the receipts are subject to tax at the combined rate of 18¼%

or

- the **New York City Manhattan Residents** line if the receipts are taxable at the combined rate of 10¼% 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 (for those Manhattan residents who qualify for the 8% exemption).

Part II: Vendors providing cleaning and maintenance services, credit rating and reporting services, interior decorating and designing services, miscellaneous personal services and protective and detective services (except as noted below) within New York City, should report receipts from these services on the appropriate line in Part II of this form.

As of June 1, 1990, all receipts from interior cleaning and maintenance services in New York City must now be reported on Schedule N regardless of the term of the contract. Receipts from contracts for a period of less than 30 days (or for occasional cleaning or maintenance) must be reported on the *NYC - Cleaning and Maintenance Services (Less than 30 Days)* line. Receipts from contracts for a period of 30 days or more must be reported on the *NYC - Cleaning and Maintenance Services (30 Days or More)* line.

Note: *Protective and detective services do not include services performed by a 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 sales by hotels, motels, etc. (restaurant sales, gift shop sales, etc.) subject to state and local sales tax should be reported on page 2 of Form ST-100 and/or appropriate schedules. Sales subject to the 5% special hotel occupancy tax must be reported on Schedule A that accompanies the regular quarterly sales tax return (ST-100). Vendors who file Schedule N and who provide hotel occupancy of rooms or suites of rooms at rates of $100 or more per day must file Schedule A in addition to Schedule N and their regular sales tax return.

Taxable Receipts - Column (c)

Report on each appropriate line the taxable receipts for the type of tax imposed by the locality shown on that line. Enter the sum of the 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 the 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-100.

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-100.

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