New York State Department of Taxation and Finance

Quarterly Schedule N

Taxes on Selected Services in New York City

N
296

Use this form to report transactions for the period **September 1, 1995,** through **November 30, 1995, only.**
Attach this schedule and all attachments to Form ST-100, *New York State and Local Quarterly 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 that can be identified by locality should be taken on the appropriate line below.
Show net credits (negative entries) in parentheses.

Part I Parking

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts From Parking Services (to nearest dollar) (c)	Tax (b × c) (dollars and cents) (e)	Location Code
1 New York City - except Manhattan	10¼			8026
2 New York City - Manhattan	18¼			9026
3 New York City - Manhattan - resident exemption	10¼			6026

Add column (c) - Include this amount on Form ST-100, Part I, box B

Add column (e) - Include this amount on Form ST-100. Part I, line 1

Part II Selected Services

Taxing Jurisdiction and Type of Service (a)	% Rate (b)	Taxable Receipts From Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Tax (b) × (c + d) (dollars and cents) (e)	Location Code
New York City - credit rating and reporting services	4				5830
New York City - miscellaneous personal services	4				5860
New York City - cleaning and maintenance services (less than 30 days)	8¼				5882
New York City - cleaning and maintenance services (30 days or more)	8¼				5885
New York City - decorating and designing services	8¼				5875
New York City - protective and detective services	8¼				5845

Add column (c) - Include this amount on Form ST-100, Part I, box B

Add column (d) - Include this amount on Form ST-100, Part I, box C

Add column (e) - Include this amount on Form ST-100, Part I, line 1

Part III Hotel Room Occupancy

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (b × c) (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

Add column (c) - Include this amount on Form ST-100, Part I, box B

Add column (e) - Include this amount on Form ST-100, Part I, line 1

If you are filing Schedule N, whether or not you are reporting any tax on pages 2 or 3 of your return, see *Vendor Collection Credit* in the instructions on the back of this form before entering the total tax due on line 1 of Form ST-100.

Instructions

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 that are part of premises occupied solely as private one- or two-family dwellings;
- all interior cleaning and maintenance services;
- 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 Quarterly Sales and Use Tax Return*, reporting any other taxable receipts on Form ST-100, Part II. Instructions that apply to Form ST-100 also apply to Quarterly Schedule N.

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

All vendors who provide parking, garaging or storing of motor vehicles in New York City must complete both the parking section of Schedule N and the enclosed Form ST-100.5-ATT, *Quarterly Schedule N-ATT*. Use Section A of this attachment to report the information for **every** parking facility and Section B to provide the additional information required for facilities located in Manhattan.

If you provide these services but do not receive the schedules, call the appropriate number listed on the back of your Form ST-100 or in the Form ST-100 instructions to obtain them.

Part I: Vendors providing parking, garaging or storing of motor vehicles within Bronx, Brooklyn (Kings County), Queens and Staten Island (Richmond County) must report receipts from the sale of these services on line 1, *New York City - except Manhattan*. Within Manhattan (New York County), report receipts from the sale of these services as follows:

Line 2 - *New York City - Manhattan* - if the receipts are subject to tax at the combined rate of 18¼%;

Line 3 - *New York City - Manhattan - resident exemption* - 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* within New York City should report receipts from these services on the appropriate line in Part II of this form.

All receipts from interior cleaning and maintenance services in New York City must be reported on Schedule N. Receipts from contracts for a period of less than 30 days (or for occasional cleaning or maintenance) must be reported on the *New York City - 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 *New York City - cleaning and maintenance services (30 days or more)* line.

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.

* 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, gatekeeper, 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.

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 Form ST-100, Part II, or on the appropriate schedules.

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. For each part (Parts I, II and III), enter in the boxes provided, the total of the amounts reported in column (c). Include this amount on Form ST-100, Part I, Box B.

Purchases subject to use tax — Part II only - column (d)

Report on the appropriate lines any purchases of decorating and designing services or protective and detective services that are subject to the tax but upon which the tax has not been paid. Enter the total amount reported in this column on the last line in Part II. Include this amount on Form ST-100, Part I, box C.

Use Form ST-100 (or other appropriate schedule) to report the use tax due on other taxable items upon which the tax has not been paid.

Tax - column (e)

Compute the tax by multiplying any amounts in columns (c) and (d) by the combined state and local tax rate shown in column (b).

For each part (i.e., I, II and III), enter the sum of the amounts reported in column (e). Include this total in the amount to be reported on Form ST-100, Part I, line 1, after you compute your vendor collection credit.

Vendor Collection Credit

The vendor collection credit can be claimed **only** on sales that are subject to New York State sales tax. Therefore, not all receipts reported on Schedule N are eligible for the vendor collection credit. To determine your vendor collection credit, complete the worksheet on page 4 of Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, and the *Vendor Collection Credit* box on page 3. If you report sales tax due on Schedule N, but report **no** sales tax due on pages 2 or 3 of Form ST-100 (**or less** tax due than the amount of the vendor collection credit) the figure on page 3, line G, may be a **negative** amount. To determine your net tax due, you must subtract the negative amount on line G from the total tax reported in column (e) of Schedule N. Enter the result in Part I, line 1 of Form ST-100. (If you report tax due on more than one schedule, add the amounts from **all** the schedules before you subtract.)

Credits

Credits that can be identified by locality should be taken on the appropriate line on the front of this form. Show net credits (negative amounts) in parentheses. Credits taken on this form should be included in the total amount entered on Form ST-100, Part I, box D.