



# Quarterly Schedule N-ATT

## Taxes on Parking Services in New York City

Attach this form to Form ST-100.5, *Quarterly Schedule N*.

### Instructions

#### Vendor Collection Credit

The vendor collection credit does not apply to sales reported on this schedule. (These sales are transferred to Schedule N.)

#### General Information

Vendors who are required to collect tax on the services of parking, garaging or storing motor vehicles in New York City must complete both Form ST-100.5, *Quarterly Schedule N*, and Section A or Sections A and B of Form ST-100.5-ATT, *Quarterly Schedule N-ATT*.

All exempt organizations and vendors whose facilities are located outside Manhattan must complete only Section A. Vendors conducting business in Manhattan must complete both Sections A and B.

You must report the required information for each of your facilities. If you need additional space to list all of your facilities, you can photocopy this form or request additional copies of this form by calling 1 800 462-8100.

Enter the beginning and ending dates of the period being reported. Print your name, address and identification number as they appear on your Form ST-100.

If you are an exempt organization, check the box indicated.

#### Section A — All New York City Locations

The *maximum daily rate* indicated in Section A refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with the New York City Department of Consumer Affairs (DCA). The *licensed vehicle capacity* refers to the capacity most recently authorized by DCA. The *license number* refers to the license the DCA issued for the facility. If the DCA has issued more than one license for the facility, the vendor must list every license number issued for that location. If the facility is not **required** to be licensed, this area should be left blank, but vehicle capacity **must** be shown.

Complete the information requested in Section A for every New York City facility you operate, whether the facility is located inside or outside Manhattan. Check the box in Section A for each facility located **outside** Manhattan, and fill in the complete address, including the ZIP code. If your facility is not required to be licensed by the DCA, complete the rest of Section A, and enter your vehicle capacity in the section marked *licensed vehicle capacity*.

Do **not** check the box in Section A for facilities located in Manhattan, but complete the remainder of Section A and all of Section B. Section B **must** be completed for all Manhattan locations.

#### Section B — Manhattan Locations

Complete Section B for all facilities located in Manhattan. The Manhattan parking receipts must be reported separately by category and tax rate for each facility (weekday sales, weekend sales, monthly sales and Manhattan resident sales.)

A parking facility operator's regular sales and compensating use tax return will be deemed incomplete and not filed unless a properly completed Schedule N-Attachment (Form ST-100.5-ATT) is submitted for each separate parking facility. **(Any address listed on Schedule N-Attachments must include a ZIP code.)**

If the operator's return is deemed not filed, the statute of limitations that limits the time to assess additional sales and compensating use tax does not begin to run (i.e., additional taxes for the period may be assessed at any time).

For **each** facility listed in Section A that is in Manhattan, complete the following:

Enter in column (a) the total weekday\* receipts taxed at 18¼% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in column (a) for **that** location (facility).

Enter in column (b) the total weekend\*\* receipts taxed at 18¼% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in column (b) for **that** location (facility).

Enter in column (c) the total monthly receipts for *nonresident* parking purchased on a monthly (or longer term) basis taxed at 18¼%. Add the three monthly totals and enter the quarterly totals on the total line in column (c) for **that** location (facility).

Enter in column (d) the total monthly receipts for *Manhattan resident* parking taxed at 10¼%. Add the three monthly totals and enter the quarterly totals on the total line in column (d) for **that** location (facility).

Enter in column (e) the total weekday\* receipts taxed at 14% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in column (e) for that location (facility).

Enter in column (f) the total weekend\*\* receipts taxed at 14% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in column (f) for that location (facility).

Enter in column (g) the total monthly receipts for parking purchased on a monthly (or longer term) basis taxed at 14% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in column (g) for that location (facility).

Enter in column (h) the total monthly receipts for Manhattan resident parking taxed at 6% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in column (h) for that location (facility).

The total receipts reported in column (a), (b), and (c) represent the Manhattan receipts subject to tax at 18¼%. The Manhattan receipts subject to tax at 10¼% are reported in column (d). The total receipts reported in columns (e), (f), and (g) represent the Manhattan receipts subject to tax at 14%. The Manhattan receipts subject to tax at 6% are reported in column (h).

The combined totals for columns (a), (b), and (c) in Section B for all locations must equal the taxable receipts reported on Form ST-100.5, Part I, line 3, column(c).

The grand total from column (d) in Section B for all locations must equal the amount reported on Form ST-100.5, Part I, line 5, column (c).

The combined totals from columns (e), (f), and (g) in Section B from all locations must equal the taxable receipts reported on Form ST-100.5, Part I, line 4, column(c).

The grand total from column (h) in Section B from all locations must equal the amount reported on Form ST-100.5, Part I, line 6, column (c).

\* Weekday means Monday through Friday.

\*\* Weekend means Saturday and Sunday.

For the period \_\_\_\_\_, 19\_\_\_\_\_, through \_\_\_\_\_, 19\_\_\_\_\_.

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

Name		Identification number			
Street address		City	State	ZIP code	

Check here if you are an exempt organization. Complete Section A only.

<b>Section A</b> Complete Section A for each facility you operate	<b>Section B</b> Complete Section B for each facility located within Manhattan (to the nearest dollar)				
<b>Location I</b> • <input type="checkbox"/> Check here if <b>outside</b> Manhattan • Address _____ • ZIP code _____ Maximum daily rate • _____ Licensed vehicle capacity • _____ License numbers for this facility • _____ • _____ • _____	Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Residents 10¼%
	1				
	2				
	3				
	Total	•	•	•	•
	Month	(e) Weekday 14%	(f) Weekend 14%	(g) Monthly 14%	(h) Residents 6%
	1				
	2				
	3				
	Total	•	•	•	•

<b>Location II</b> • <input type="checkbox"/> Check here if <b>outside</b> Manhattan • Address _____ • ZIP code _____ Maximum daily rate • _____ Licensed vehicle capacity • _____ License numbers for this facility • _____ • _____ • _____	Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Residents 10¼%
	1				
	2				
	3				
	Total	•	•	•	•
	Month	(e) Weekday 14%	(f) Weekend 14%	(g) Monthly 14%	(h) Residents 6%
	1				
	2				
	3				
	Total	•	•	•	•

<b>Location III</b> • <input type="checkbox"/> Check here if <b>outside</b> Manhattan • Address _____ • ZIP code _____ Maximum daily rate • _____ Licensed vehicle capacity • _____ License numbers for this facility • _____ • _____ • _____	Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Residents 10¼%
	1				
	2				
	3				
	Total	•	•	•	•
	Month	(e) Weekday 14%	(f) Weekend 14%	(g) Monthly 14%	(h) Residents 6%
	1				
	2				
	3				
	Total	•	•	•	•

<b>Location IV</b> • <input type="checkbox"/> Check here if <b>outside</b> Manhattan • Address _____ • ZIP code _____ Maximum daily rate • _____ Licensed vehicle capacity • _____ License numbers for this facility • _____ • _____ • _____	Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Residents 10¼%
	1				
	2				
	3				
	Total	•	•	•	•
	Month	(e) Weekday 14%	(f) Weekend 14%	(g) Monthly 14%	(h) Residents 6%
	1				
	2				
	3				
	Total	•	•	•	•