New York State Department of Taxation and Finance

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

(Parking, Hotel Room Occupancy, and Miscellaneous Services)

A98 **Annual Schedule N**

***File as an attachment to Form ST-101***

For Tax Period:
**June 1, 1997 - May 31, 1998**

Due Date:
**Monday, June 22, 1998**

INCLUDE WITH FORM ST-101

Place Schedule label here

**Sales Tax Identification Number**

**Legal Name** *(If no label, print ID# and name as shown on Form ST-101 or Certificate of Authority)*

***Credits that can be identified by jurisdiction should be taken on the appropriate line (see instructions).***

| Column A Taxing Jurisdiction | Column B Jurisdiction Code | Column C Taxable Sales and Services (to nearest dollar) | + Column D Purchases Subject to Tax (to nearest dollar) | x Column E Tax Rate decimal (percent) | = Column F Sales Tax (C +D) x E |
|---|---|---|---|---|---|
| **PART 1 - Parking (Attach Schedule N-ATT)** | | 1 | | | |
| NYC - outside Manhattan | NE 8026 | .00 | | .1025 (10¼%) | |
| NYC - outside Manhattan - paid to a homeowners association by members (12/1/97 - 5/31/98) | NE 8028 | 2 .00 | | .06 (6%) | |
| NYC - in Manhattan | NE 9026 | 3 .00 | | .1825 (18¼%) | |
| NYC - in Manhattan - paid to a homeowners association by members (12/1/97 - 5/31/98) | NE 9028 | 4 .00 | | .14 (14%) | |
| NYC - in Manhattan - certified exempt residents | NE 6026 | 5 .00 | | .1025 (10¼%) | |
| NYC - in Manhattan - certified exempt residents - paid to a homeowners association by members (12/1/97 - 5/31/98) | NE 6028 | 6 .00 | | .06 (6%) | |
| NYC - in Manhattan - municipal facilities | NE 9027 | 7 .00 | | .08 (8%) | |
| **PART 2 - Hotel Room Occupancy** | | 8 | | | |
| NYC - Occupancy - 1 through 90 days | NE 8039 | .00 | | .0825 (8¼%) | |
| NYC - Occupancy - 91 through 180 days | NE L8030 | 9 .00 | | .04 (4%) | |
| **PART 3 - Miscellaneous Services** | | 10 | | | |
| NYC - cleaning and maintenance service (less than 30 days) | NE 5882 | .00 | | .0825 (8¼%) | |
| NYC - cleaning and maintenance service (30 days or more) | NE 5885 | 11 .00 | | .0825 (8¼%) | |
| NYC - credit rating and reporting services | NE 5830 | 12 .00 | | .04 (4%) | |
| NYC - miscellaneous personal services | NE 5860 | 13 .00 | | .04 (4%) | |
| NYC - protective and detective services | NE 5845 | 14 .00 | 15 .00 | .0825 (8¼%) | |
| NYC - interior decorating and design services | DE 5873 | 16 .00 | 17 .00 | .0425 (4¼%) | |
| **Column Totals (Parts 1, 2, and 3):** | | .00 | .00 | | |
| | | ***Include this column total on Form ST-101, Page 2, Column C, in Box 3.*** | ***Include this column total on Form ST-101, Page 2, Column D, in Box 4.*** | | ***Include this column total on Form ST-101, Page 2, Column F, in Box 5.*** |

| **PART 4 - Calculate Vendor Collection Credit Adjustment** | |
|---|---|
| Amount from Column C, Box 2 | .00 |
| Amount from Column C, Box 4 | .00 |
| Amount from Column C, Box 6 | .00 |
| Amount from Column C, Box 7 | .00 |
| Amount from Column C, Box 9 | .00 |
| Amount from Column C, Box 12 | .00 |
| Amount from Column C, Box 13 | .00 |
| **Adjustment Total:** | .00 |

***Enter this column total on Form ST-101, Page 4, Step 7A.***

Insert attachment inside Form ST-101

# Annual Schedule N Instructions

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

***Report transactions for the period June 1, 1997 through May 31, 1998.***

## Who Must File

Complete Annual Schedule N if you provide any of the following services in New York City:

- parking, garaging or storing of motor vehicles (also file Annual Schedule N-ATT);
- occupancy of hotels/motels and similar establishments;
- miscellaneous services - see Part 3 for more detailed information on these services.

If you must file Annual Schedule N, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return.* Report in Step 3 of Form ST-101 any taxable sales and purchases not reported on this or any other schedule.

## Specific Instructions

For your convenience, we have printed two copies of this schedule together. Separate these copies and complete and file either of them.

**Identification Number and Name** - Attach one of the preprinted Schedule labels (provided with your Form ST-101) in the space indicated. If you do not have a label, print the sales tax identification number and legal name as shown on your business' *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 Schedule N and Form ST-101.5-ATT, *Annual Schedule N-ATT.* If you provide parking services but did not receive Schedule N-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), other than those reported in Box 2.

**New York City - outside Manhattan - paid to a homeowners association by members:** report receipts (in Box 2) from parking services provided by homeowners associations to their members, taxable at the 6% rate.*

**New York City - in Manhattan:** report receipts (in Box 3) from parking services provided in Manhattan (New York County) other than those reported in Boxes 4, 5, 6, and 7.

**New York City - in Manhattan - paid to a homeowners association by members:** report receipts (in Box 4) from parking services provided by homeowners associations to their members, taxable at the 14% combined rate.*

**New York City - in Manhattan - certified exempt residents:** report receipts (in Box 5) 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, other than those reported in Box 6.

**New York City - in Manhattan - certified exempt residents - paid to a homeowners association by members:** homeowners associations report receipts (in Box 6) from parking services provided to Manhattan resident members, who furnished them with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 6% rate.*

**New York City - in Manhattan - municipal facilities:** report receipts (in Box 7) from parking services provided by municipal facilities, taxable at the 8% rate.

*Effective December 1, 1997, charges made by a homeowners association to its members for the use of a parking facility owned and operated by the association are not subject to the 4¼% State/MCTD tax on parking.

## 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 8) from the first 90 days of room occupancy (subject to a combined state and local sales tax rate of 8¼%).
- Report rents (in Box 9) 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-101, 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, you must complete Part 3 of Schedule N as follows:

- Report receipts (in Box 10) 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 11) from interior cleaning and maintenance services contracts for a period of 30 days or more.
- Report receipts (in Box 12) from credit rating and credit reporting services.
- Report receipts (in Box 13) 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 14 and purchases subject to tax for which tax has not been paid in Box 15.
- For interior decorating and design services taxable at the 4¼% rate, report receipts from sales in Box 16 and purchases subject to tax for which tax has not been paid in Box 17. 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 shaded boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include these column totals on Form ST-101, Page 2, Columns C, D, and F, in Boxes 3, 4, and 5.

## PART 4 Vendor Collection Credit Adjustment

The vendor collection credit may be taken 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-101 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-101, Page 4, Step 7A, Schedule N line.

## Filing this Schedule

File a completed Schedule N and any other attachments with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, by the due date. Keep a copy of your completed return for your records.

## Need Help?

See Form ST-101-I, *Instructions for Form ST-101,* Page 4.

## Privacy Notification

See Form ST-101-I, *Instructions for Form ST-101,* Page 4, for the privacy notification.