



Taxes on Parking Services in New York City

File as an attachment to Annual Schedule N



INCLUDE WITH SCHEDULE N IN FORM ST-101

Place Schedule label here

Sales Tax Identification Number

Legal Name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)

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

Section A Complete Section A for each facility you operate (attach copies as needed; see instructions)

Location 1 form with fields for address, ZIP code, maximum daily rate, licensed vehicle capacity, and license numbers.

Location 2 form with fields for address, ZIP code, maximum daily rate, licensed vehicle capacity, and license numbers.

Section B Complete Section B for each facility located in Manhattan (attach copies as needed). Enter receipt amounts to the nearest dollar. See instructions on the back of this form.

Table for Location 1 Receipts with columns for Month, Weekday, Weekend, Monthly, Residents, and various rates.

Table for Location 2 Receipts with columns for Month, Weekday, Weekend, Monthly, Residents, and various rates.

* Weekday means Monday through Friday. **Weekend means Saturday and Sunday.

Annual Schedule N-ATT Instructions

Taxes on Parking Services In New York City

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

Who Must File

Complete Annual Schedules N and N-ATT if you are required to collect tax on the services of parking, garaging, or storing of motor vehicles in New York City.

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

Specific Instructions

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.

Exempt Organizations — Check the box beneath the identification number and name boxes, and complete Section A.

Other parking providers — there are spaces for two different locations to be listed in both Sections A and B. If you need to report for more than two facilities, photocopy this form or request additional copies (see **Need Help?** below if you need to obtain forms).

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 if your facility is 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 if your facility is located in **Manhattan**, but complete the remainder of Section A and all of Section B. Section B **must** be completed if your facility is located in Manhattan.

Section B — Manhattan Locations

Complete Section B if your facility is 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).

Enter in Column A the total weekday* receipts taxed at 18¼% for each month of the year. Add the 12 monthly totals and enter the annual total on the total line in Column A.

Enter in Column B the total weekend** receipts taxed at 18¼% for each month of the year. Add the 12 monthly totals and enter the annual total on the total line in Column B.

Enter in Column C the total monthly receipts for **nonresident** parking purchased on a monthly (or longer term) basis taxed at 18¼%. Add the 12 monthly totals and enter the annual total on the total line in Column C.

Enter in Column D the total monthly receipts for **Manhattan resident** parking taxed at 10¼%. Add the 12 monthly totals and enter the annual total on the total line in Column D.

Enter in Column E the total weekday* receipts taxed at 14% for each month of the year after November, 1997. Add the 12 monthly totals and enter the annual total on the total line in Column E.

Enter in Column F the total weekend** receipts taxed at 14% for each month of the year after November, 1997. Add the 12 monthly totals and enter the annual total on the total line in Column F.

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 year after November, 1997. Add the 12 monthly totals and enter the annual total on the total line in Column G.

Enter in Column H the total monthly receipts for Manhattan resident parking taxed at 6% for each month of the year. Add the 12 monthly totals and enter the annual total on the total line in Column H.

The total receipts reported in Columns 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-101.5, Part 1, Column C, Box 3.

The grand total from Column D in Section B for all locations must equal the amount reported on Form ST-101.5, Part 1, Column C, Box 5.

The combined totals from Columns E, F, and G in Section B from all locations must equal the taxable receipts reported on Form ST-101.5, Part 1, Column C, Box 4.

The grand total from Column H in Section B from all locations must equal the amount reported on Form ST-101.5, Part 1, Column C, Box 6.

Filing This Schedule

File this schedule with Schedule N and any other attachments to 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.

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-ATT (Form ST-101.5-ATT) is submitted for each separate parking facility. (**Any address listed on Schedule N-ATT 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 (that is, additional taxes for the period may be assessed at any time).

Need Help?

For information, call the Business Tax Information Center at 1 800 972-1233.

For forms and publications, call 1 800 462-8100.

From areas outside the U.S. and outside Canada, call (518) 485-6800.

Fax-on-Demand forms ordering system: 1 800 748-3676.

You may also download forms from the **web site** location: <http://www.tax.state.ny.us>

Hotline for the Hearing and Speech Impaired – TDD: call 1 800 634-2110. See Form ST-101-I, *Instructions for Form ST-101*, for more information about this Hotline and the Americans with Disabilities Act.

Privacy Notification

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

* *Weekday* means Monday through Friday.

** *Weekend* means Saturday and Sunday.

