New York State Department of Taxation and Finance

Quarterly Schedule N-ATT For Part-Quarterly Filers

N-ATT

Taxes on Parking Services in New York City

Attach this form to Form ST-810.5, *Quarterly Schedule N for Part - Quarterly Filers*

Instructions

Vendor collection credit

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

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-810.5, *Quarterly Schedule N for Part-Quarterly Filers,* and *Section A* or *Sections A* and *B* of Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers.*

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.

A vendor who reports parking for more than five facilities in New York City must also report the required information for each additional facility at which the vendor provides parking. A vendor who needs additional space to report may make photocopies of this form or request forms by calling our Business Tax Information Center at 1 800 972-1233 *(see Form ST-810 or its instructions for further assistance).*

Enter the beginning and ending date of the period being reported. Print your name, address and identification number as they appear on your Form ST-810.

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

Section A — All New York City Locations

The *maximum daily rate* 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, regardless of whether the facility is located in 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-810.5-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 (that is, 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-810.5, 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-810.5, 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-810.5, 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-810.5, 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-810. *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.

Section A

Complete Section A for each facility you operate

Section B

Complete Section B for each facility located within Manhattan (to the nearest dollar)

Location I • ☐ Check here if **outside** 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	•	•	•	•

Location II • ☐ Check here if **outside** 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	•	•	•	•

Location III • ☐ Check here if **outside** 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	•	•	•	•

Location IV • ☐ Check here if **outside** 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	•	•	•	•