



Taxes on Parking Services in New York City

File as an attachment to Annual Schedule N



For tax period:
March 1, 2011, through February 29, 2012

Due date:
Tuesday, March 20, 2012

A12

Include with
Annual Schedule N
(Form ST-101.5)

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)
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If you are an **exempt organization**, mark an **X** and complete Section A only.

Section A

 Complete Section A for each facility you operate. Any address listed must include a ZIP code. Attach additional photocopied sheets or forms, if needed.

Location 1 Mark an **X** if outside Manhattan

Address _____ ZIP code _____

Maximum daily rate _____

Licensed vehicle capacity _____

Enter below all license numbers for this facility

Location 2 Mark an **X** if outside Manhattan

Address _____ ZIP code _____

Maximum daily rate _____

Licensed vehicle capacity _____

Enter below all license numbers for this facility

Section B

 Complete Section B for each facility located within **Manhattan**. Attach additional photocopied sheets or forms, if needed.

Location 1 receipts (complete if located within Manhattan and you are **not** an exempt organization)

Month	Column A Weekday* 18%%	Column B Weekend** 18%%	Column C Monthly 18%%	Column D Manhattan residents 10%%
Mar. 2011	.00	.00	.00	.00
April 2011	.00	.00	.00	.00
May 2011	.00	.00	.00	.00
June 2011	.00	.00	.00	.00
July 2011	.00	.00	.00	.00
Aug. 2011	.00	.00	.00	.00
Sep. 2011	.00	.00	.00	.00
Oct. 2011	.00	.00	.00	.00
Nov. 2011	.00	.00	.00	.00
Dec. 2011	.00	.00	.00	.00
Jan. 2012	.00	.00	.00	.00
Feb. 2012	.00	.00	.00	.00
Total	.00	.00	.00	.00

Location 2 receipts (complete if located within Manhattan and you are **not** an exempt organization)

Month	Column A Weekday* 18%%	Column B Weekend** 18%%	Column C Monthly 18%%	Column D Manhattan residents 10%%
Mar. 2011	.00	.00	.00	.00
April 2011	.00	.00	.00	.00
May 2011	.00	.00	.00	.00
June 2011	.00	.00	.00	.00
July 2011	.00	.00	.00	.00
Aug. 2011	.00	.00	.00	.00
Sep. 2011	.00	.00	.00	.00
Oct. 2011	.00	.00	.00	.00
Nov. 2011	.00	.00	.00	.00
Dec. 2011	.00	.00	.00	.00
Jan. 2012	.00	.00	.00	.00
Feb. 2012	.00	.00	.00	.00
Total	.00	.00	.00	.00

*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 March 1, 2011, through February 29, 2012.

Who must file

Complete Form ST-101.5-ATT, *Annual Schedule N-ATT*, and Form ST-101.5, *Annual Schedule N*, 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 Form ST-101.5-ATT. Vendors conducting business in Manhattan must complete both *Sections A* and *B* of Form ST-101.5-ATT.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, or on your business's *Certificate of Authority* for sales and use tax.

Exempt organizations — Mark an **X** in 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?* on Form ST-101-I 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. Mark an **X** in 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** mark an **X** in the box in *Section A* if your facility is located **in Manhattan**, but complete the remainder of *Section A* and all of *Section B*. You **must** complete *Section B* if your facility is located in Manhattan.

Section B — Manhattan locations

Complete *Section B* if your facility is located in Manhattan. You must report the Manhattan parking receipts 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 (Monday through Friday) receipts taxed at 18 $\frac{3}{8}$ % for each month of the year. Add the monthly totals and enter the annual total on the total line in Column A.

Enter in Column B the total weekend (Saturday and Sunday) receipts taxed at 18 $\frac{3}{8}$ % for each month of the year. Add the 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 18 $\frac{3}{8}$ % for each month of the year. Add the monthly totals and enter the annual total on the total line in Column C.

Enter in Column D the total monthly receipts for **Manhattan residents** parking taxed at 10 $\frac{3}{8}$ % for each month of the year. Add the monthly totals and enter the annual total on the total line in Column D.

The total receipts reported in Columns A, B, and C represent the Manhattan receipts subject to tax at 18 $\frac{3}{8}$ %. Report the Manhattan receipts subject to tax at 10 $\frac{3}{8}$ % in Column D.

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 2.

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 3.

Filing this schedule

File a completed Form ST-101.5-ATT with Form ST-101.5 and any other attachments to Form ST-101 by the due date. Please be sure to 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 Form ST-101.5-ATT is submitted for each separate parking facility. **Any address listed on Form ST-101.5-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? and Privacy notification

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

