New York State Department of Taxation and Finance

2nd Quarter

Taxes on Parking Services in New York City

Quarterly Schedule N-ATT

File as an attachment to Quarterly Schedule N

N-ATT

For tax period:
June 1, 2012, through August 31, 2012

Due date:
Thursday, September 20, 2012

213

Include with *Quarterly Schedule N* (Form ST-100.5)

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

☐ 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.

Section B

Complete Section B for each facility located within Manhattan. 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

Month	Column A **Weekday*** 18 3/8%	Column B **Weekend**** 18 3/8%	Column C **Monthly** 18 3/8%	Column D **Manhattan residents** 10 3/8%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

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

Month	Column A **Weekday*** 18 3/8%	Column B **Weekend**** 18 3/8%	Column C **Monthly** 18 3/8%	Column D **Manhattan residents** 10 3/8%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

Location 3 ☐ Mark an ***X*** if **outside** Manhattan

Address

ZIP code

Maximum daily rate

Licensed vehicle capacity

Enter below all license numbers for this facility

Month	Column A **Weekday*** 18 3/8%	Column B **Weekend**** 18 3/8%	Column C **Monthly** 18 3/8%	Column D **Manhattan residents** 10 3/8%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

Location 4 ☐ Mark an ***X*** if **outside** Manhattan

Address

ZIP code

Maximum daily rate

Licensed vehicle capacity

Enter below all license numbers for this facility

Month	Column A **Weekday*** 18 3/8%	Column B **Weekend**** 18 3/8%	Column C **Monthly** 18 3/8%	Column D **Manhattan residents** 10 3/8%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

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

5550108120094

Quarterly Schedule N-ATT Instructions

Taxes on Parking Services in New York City

Report transactions for the period June 1, 2012, through August 31, 2012.

Who must file

Complete Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, and Form ST-100.5, *Quarterly 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-100.5-ATT. Vendors conducting business in Manhattan must complete both Sections A and B of Form ST-100.5-ATT.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100, *New York State and Local Quarterly 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 four different locations to be listed in both Sections A and B. If you need to report for more than four facilities, photocopy this form or request additional copies (see *Need help?* on Form ST-100-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 the 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 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column A.

Enter in Column B the total weekend (Saturday and Sunday) receipts taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly 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 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column C.

Enter in Column D the total monthly receipts for **Manhattan residents** parking taxed at 10⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly 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 18⅜%. Report the Manhattan receipts subject to tax at 10⅜% 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-100.5, 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-100.5, Part 1, Column C, box 3.

Filing this schedule

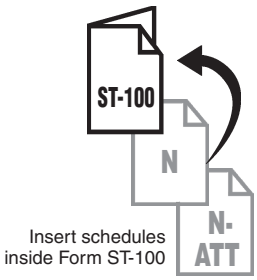
File a completed Form ST-100.5-ATT with Form ST-100.5 and any other attachments to Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

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-100.5-ATT is submitted for each separate parking facility. **Any address listed on Form ST-100.5-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-100-I, *Instructions for Form ST-100*.



Insert schedules inside Form ST-100