# 2nd Quarter

New York State Department of Taxation and Finance

**Taxes on Parking Services** 

in New York City

### **Quarterly Schedule N-ATT** for Part-Quarterly Filers

#### File as an attachment to Quarterly Schedule N

For tax period:

June 1, 2001, through August 31, 2001

Due date:

Quarterly Schedule N for Part-Quarterly Filers Thursday, September 20, 2001 (Form ST-810.5) Sales tax identification number Legal name (Print ID# and name as shown on Form ST-810 or Certificate of Authority)

•  $\square$  If you are an exempt organization, check here 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 sheets if needed.							
Address		Month	Weekday* 18¼%		Weekend** 18¼%	Monthly 181/4%		Manhattan residents 101/4%	
• ZIP code			10/4/0		107470	10/4/0		107470	
Maximum daily rate		1	.00		.00		.00		.00
Licensed vehicle capacity ●		2	.00		.00		.00		.00
Enter below all license numbers for this facility			.00		.00				
•	•	3	.00		.00		.00		.00
•									
•		Total	• .00	•	.00	•	.00	•	.00
Location II ● ☐ Check here if outside Manhattan			а		b	С		d	
• Address		Month	Weekday* 18¼%		Weekend** 18¼%	Monthly 18¼%		Manhattan residents 101/4%	
• ZIP code						19,1,7		127172	
Maximum daily rate ●		1	.00		.00		.00		.00
Licensed vehicle capacity •		2	.00		.00		.00		.00
Enter below all license numbers for this facility									
•		3	.00		.00		.00		.00
•									
•		Total	• .00	•	.00	•	.00		.00
Location III ● ☐ Check here if outside Manhattan			а		b	С		d Manhattan	
Address		Month	Weekday* 18¼%		Weekend** 18¼%	Monthly 18¼%		residents	
ZIP code									
Maximum daily rate		1	.00		.00		.00		.00
Licensed vehicle capacity •		2	.00		.00		.00		.00
Enter below all license numbers for this facility									
•		3	.00		.00		.00		.00
•		Total	• .00		00		00		00
Location IV •  Check h	nere if <b>outside</b> Manhattan	Total	a .00	-	.00 b	С	.00	d	.00
Address		Month	Weekday* 18¼%		Weekend** 18¼%	Monthly 181/4%		Manhattan residents 101/4/%	
ZIP code			10/4/0		10/4/0	10/4/0		10/4/0	
Maximum daily rate		1	.00		.00		.00		.00
Licensed vehicle capacity •		2	.00		.00		.00		.00
Enter below all license number	ers for this facility		.00		.00				.00
•	·- · · · · · · · · · · · · · · · · · ·	3	.00		.00		.00		.00
•									
<u> </u>									

<sup>\*</sup> Weekday means Monday through Friday.

<sup>\*\*</sup>Weekend means Saturday and Sunday.

## Quarterly Schedule N-ATT Taxes on Parking Services in New York City for Part-Quarterly Filers Report transactions for the period June 1, 2001, through August 31, 2001. Instructions

#### Who must file

Complete Form ST-810.5-ATT, Quarterly Schedule N-ATT for Part-Quarterly Filers, and Form ST-810.5, Quarterly Schedule N for Part-Quarterly Filers, 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-810.5-ATT. Vendors conducting business in Manhattan must complete both Sections A and B of Form ST-810.5-ATT.

#### Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810, New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers, or your business's 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 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? 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 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

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. 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 181/4% 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 181/4% 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 181/4% 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 101/4% 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 181/4%. Report the Manhattan receipts subject to tax at 101/4% 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-810.5, 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-810.5, Part 1, Column C, box 3.

#### Filing this schedule

File a completed Form ST-810.5-ATT with Form ST-810.5 and any other attachments to Form ST-810 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-810.5-ATT is submitted for each separate parking facility. (Any address listed on Form ST-810.5-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?

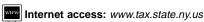
**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m.

(eastern time), Monday through Friday. Business Tax information: 1 800 972-1233 Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

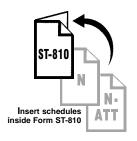


Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

#### **Privacy notification**

See Form ST-810-I, Instructions for Form ST-810, page 4.



ST-810.5-ATT (8/01) To order forms, call 1 800 462-8100 Need help? call 1 800 972-1233 Page 2 of 2