# 2nd Quarter

Sales tax identification number

NYC — Protective and detective services

NYC — Interior decorating and design services

## New York State Department of Taxation and Finance

**Taxes on Selected** 

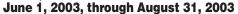
**New York City Only** 

Sales and Services in

## **Quarterly Schedule N**

#### File as an attachment to Form ST-100

For tax period:





Parking, hotel/motel room occupancy, and miscellaneous services

Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

Monday, September 22, 2003

204

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).						
Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	Column D Purchases subject to tax	Column E Tax rate	Column F Sales and use tax (C + D) x E	
PART 1 — Parking (Attach Schedule N-ATT)		1				
NYC — Outside Manhattan	NE 8027	.00		10½%		
NYC — In Manhattan	NE 9024	2 .00		18½%		
NNG 1 M 1 H		2				

NYC — In Manhattan — certified exempt residents NE 6027 3 .00 101/2% 4 NYC — In Manhattan — municipal facilities 9027 .00 8% PART 2 — Hotel/motel room occupancy 5 NYC — Occupancy — 1 through 90 days (6/1/03-6/3/03) NE 8038 .00 81/2% NYC — Occupancy — 1 through 90 days (6/4/03-8/31/03) 5a ΝE 8037 .00 85/8% 6 NYC — Occupancy — 91 through 180 days (6/1/03-6/3/03) NE L8030 .00 4% NYC — Occupancy — 91 through 180 days (6/4/03-8/31/03) 6a 8036 .00 41/8% 7 PART 3 — Miscellaneous services NYC — Cleaning and maintenance service (fewer than 30 days) (6/1/03-6/3/03) NE 5883 81/2% .00 NYC — Cleaning and maintenance service (fewer than 30 days) (6/4/03-8/31/03) ΝE 5886 7a 85/8% .00 8 NYC — Cleaning and maintenance service (30 days or more) ΝE 5884 .00 81/2% 9 NYC — Credit rating and reporting services ΝE 5830 .00 4% 10 NYC — Miscellaneous personal services 5860 .00 4%

> 5842 11

5872

13

NE

Column totals (Parts 1, 2, and 3):

Include this 🔺 column total on Form ST-100, page 2, Column C, in box 3.

.00

.00

.00

14

Include this column total on Form ST-100, page 2, Column D, in box 4.

.00

.00

.00

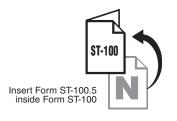
81/2%

41/2%

Include this column total on Form ST-100, page 2, Column F, in box 5.

PART 4 — Calculate vendor collection credit adjustment	
Amount from Part 1, Column C, box 4	.00
Amount from Part 2, Column C, boxes 6 and 6a	.00
Amount from Part 3, Column C, box 9	.00
Amount from Part 3, Column C, box 10	.00
Adjustment total:	.00

Enter this column total on Form ST-100, page 4, Step 7A.



## Quarterly Schedule N Instructions

# Taxes on Selected Sales and Services in New York City Only

Report transactions for the period June 1, 2003, through August 31, 2003.

### Who must file

Complete Form ST-100.5, *Quarterly Schedule N*, if you provide any of the following services in New York City:

- Parking, garaging, or storing of motor vehicles (also file Form ST-100.5-ATT, Quarterly Schedule N-ATT).
- Occupancy of hotels/motels and similar establishments.
- Miscellaneous services (see Part 3 for more detailed information).

If you must file Form ST-100.5, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* Report in Step 3 of Form ST-100 any taxable sales and purchases not reported on this or any other schedule.

## Specific instructions

**Identification number and name** — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

**Credits** — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

 $\begin{array}{ll} \textbf{Compute tax} \longrightarrow \text{After entering your taxable receipts (sales and services) in} \\ \text{Column C as instructed below, multiply Column C by the tax rate in Column E,} \\ \text{and enter the resulting tax in Column F.} \\ \end{array}$ 

## PART 1 Parking

If you provide parking, garaging, or storing of motor vehicles in New York City at facilities other than garages that are part of premises occupied solely as private one- or two-family dwellings, you must complete both Part 1 of Form ST-100.5 and Form ST-100.5-ATT. If you provide parking services but did not receive Form ST-100.5-ATT, call 1 800 462-8100 to request this form.

**New York City** — **Outside Manhattan:** Report receipts (in box 1) from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County).

**New York City** — **In Manhattan:** Report receipts (in box 2) from parking services provided in Manhattan (New York County) other than those reported in boxes 3 and 4.

**New York City** — **In Manhattan** — **certified exempt residents:** Report receipts (in box 3) from parking services provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 10½% combined rate.

**New York City** — **In Manhattan** — **municipal facilities:** Report receipts (in box 4) from parking services provided by municipal facilities, taxable at the 8% rate.

## PART 2 Hotel/motel room occupancy

If you operate a hotel, motel, or similar establishment(s) in New York City, report rents from room occupancy as follows:

- Report rents (in box 5) for the first 90 days of room occupancy for the period 6/1/03 through 6/3/03 subject to a combined state and local sales tax rate of 8½%.
- Report rents (in box 5a) for the first 90 days of room occupancy for the period 6/4/03 through 8/31/03 subject to a combined state and local sales tax rate of 8%%.
- Report rents (in box 6) for the 91st through 180th days of room occupancy for the period 6/1/03 through 6/3/03 subject to the 4% local tax only.
- Report rents (in box 6a) for the 91st through 180th days of room occupancy for the period 6/4/03 through 8/31/03 subject to the 41/6% local tax only.

After 180 consecutive days of occupancy, the room occupant is not required to pay either state or local sales tax on the charge for room occupancy.

All other sales by hotels, motels, and similar establishments (for example, restaurant sales or gift shop sales) subject to state and local sales tax should be reported on Form ST-100, Step 3, or on other appropriate schedules.

## PART 3

## Miscellaneous services

If you provide any of the following types of services in New York City, complete Part 3 of Form ST-100.5 as follows:

- Report receipts (in box 7) from interior cleaning and maintenance services contracts for a period of less than 30 days (or for occasional cleaning contracts or maintenance) for the period 6/1/03 through 6/3/03 subject to a combined state and local sales tax rate of 8½%.
- Report receipts (in box 7a) from interior cleaning and maintenance services contracts for a period of less than 30 days (or for occasional cleaning contracts or maintenance) for the period 6/4/03 through 8/31/03 subject to a combined state and local sales tax rate of 8%%.
- Report receipts (in box 8) from interior cleaning and maintenance services contracts for a period of 30 days or more.
- Report receipts (in box 9) from credit rating and credit reporting services.
- Report receipts (in box 10) from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments.

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column E.

- For protective and detective services, report receipts from sales in box 11 and purchases subject to tax for which tax has not been paid in box 12.
- For interior decorating and design services taxable at the 4½% rate, report
  receipts from sales in box 13 and purchases subject to tax for which tax has
  not been paid in box 14. These services are not subject to the tax imposed
  on selected services in New York City, but are subject to the 4¼% tax
  imposed by New York State and the ¼% tax imposed in the Metropolitan
  Commuter Transportation District (MCTD).

## **Column totals**

Enter in the appropriate boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include these column totals on Form ST-100, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

## PART 4

## Calculate vendor collection credit adjustment

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Any sales that are subject only to local tax must be subtracted from total sales reported on Form ST-100, before the credit can be computed. In Part 4, the local tax only boxes have been listed. Enter the Column C box amounts indicated and total them. Enter this Part 4 adjustment total on Form ST-100, page 4, Step 7A, on the Schedule N line.

#### Filing this schedule

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

## Need help?



Business tax information: 1 800 972-1233 Forms and publications: 1 800 462-8100 (Also see *Internet access* below.)

From areas 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



Internet access: www.tax.state.ny.us

## **Privacy notification**

See Form ST-100-I, Instructions for Form ST-100, page 4.

**ST-100.5** (6/03)

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