



Taxes on Selected Sales And Services in New York City Only

Parking, hotel/motel room occupancy, and miscellaneous services

For tax period: March 1, 2003, through February 29, 2004

Due date: Monday, March 22, 2004

A04

Include with Form ST-101

Sales tax identification number and Legal name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Main table with columns: 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. Includes sections for Parking, Hotel/motel room occupancy, and Miscellaneous services.

PART 4 - Totals for vendor collection credit calculation

Table for vendor collection credit calculation with columns for March 1, 2003 - May 31, 2003 and June 1, 2003 - February 29, 2004. Includes instructions for entering totals on Form ST-101.

Annual Schedule N Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period March 1, 2003, through February 29, 2004.

Who must file

Complete Form ST-101.5, *Annual 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-101.5-ATT, *Annual 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-101.5, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Report in Step 3 of Form ST-101 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-101 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.

Compute tax — After entering your taxable receipts (sales and services) in Column C as instructed below, multiply Column C by the tax rate in Column E, and enter the resulting tax in Column F.

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-101.5 and Form ST-101.5-ATT. If you provide parking services but did not receive Form ST-101.5-ATT, call 1 800 462-8100 to request this form.

New York City — Outside Manhattan: Report receipts from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County), in boxes 1a and 1b for the periods indicated.

New York City — In Manhattan: Report receipts from parking services provided in Manhattan (New York County), other than those reported in boxes 3a, 3b, and 4, in boxes 2a and 2b for the periods indicated.

New York City — In Manhattan — certified exempt residents: Report receipts from parking services provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, in boxes 3a and 3b for the periods indicated.

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

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 for the first 90 days of room occupancy in boxes 5a, 5b, and 5c for the periods indicated.
- Report rents for the 91st through 180th days of room occupancy subject to the local tax only in boxes 6a and 6b for the periods indicated.

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-101, 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-101.5 as follows:

- Report receipts from interior cleaning and maintenance services contracts for a period of less than 30 days (or for occasional cleaning contracts or maintenance), in boxes 7a, 7b and 7c for the periods indicated.
- Report receipts from interior cleaning and maintenance services contracts for a period of 30 days or more, in boxes 8a, 8b, and 8c for the periods indicated.
- Report receipts from credit rating and credit reporting services, in boxes 9a and 9b for the periods indicated.
- Report receipts from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services of or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments, in boxes 10a and 10b for the periods indicated.

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 F.

- For protective and detective services, report receipts from sales in boxes 11a, 11b, and 11c and purchases subject to tax for which tax has not been paid in box 12a, 12b, and 12c for the periods indicated.
- For interior decorating and design services, report receipts from sales in boxes 13a and 13b and purchases subject to tax for which tax has not been paid in boxes 14a and 14b for the periods indicated. These services are not subject to the tax imposed on selected services in New York City, but are subject to the 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-101, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

PART 4 Totals for vendor collection credit calculation

You may take the vendor collection credit only against sales on which state sales tax is due. In Part 4, enter the Column C amounts as indicated and total them. Enter these totals on Form ST-101, page 7, on the Schedule N lines.

Filing this schedule

File a completed Form ST-101.5 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.



Insert Form ST-101.5
inside Form ST-101