

Taxes on Parking Services in New York City

File as an attachment to Quarterly Schedule N

For tax period: March 1, 2006, through May 31, 2006 Due date: 107 Tuesday, June 20, 2006

Quarterly Schedule N (Form ST-100.5)

Include with

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**, check here and complete Section A only.

	Section A				Section B				
	n A for each facility you operate isted must include a ZIP code.	-	Complete Section B for each facility located within Manhattan. Attach additional photocopied sheets or forms, if needed.						
Location I •	Check here if outside Manhatta	n	Column A		Column B	Column C	Column D		
Address		Month	Weekday* 18¾%		Weekend** 18%%	Monthly 18%%	Manhattan residents 10%%		
• ZIP code									
Maximum daily rat	te •	1		.00	.00	.(.00		
Licensed vehicle cap	pacity •	2		.00	.00	.(.00		
Enter below all lice	ense numbers for this facility								
•	•	3		.00	.00	.(.00		
•	•								
•	•	Total	•	.00	• .00	• .(.00		
Location II •	Check here if outside Manhatta	n	Column A		Column B	Column C	Column D		
Address		Month	Weekday* 18¾%		Weekend** 18%%	Monthly 18¾%	Manhattan residents 10%%		
• ZIP code									
Maximum daily rat	te •	1		.00	.00	.(.00		
Licensed vehicle capacity		2		.00	.00	.0	.00		
	ense numbers for this facility								
•	•	3		.00	.00		.00		
•	•								
•	•	Total	•	.00	• .00	• .(.00		
Location III•	Check here if outside Manhatta	n	Column A		Column B	Column C	Column D		
Address		Month	Weekday* 18¾%		Weekend** 18%%	Monthly 18¾%	Manhattan residents 10%%		
• ZIP code									
Maximum daily rat	te •	1		.00	.00	.(.00		
Licensed vehicle capacity		2		.00	.00	.(.00		
	ense numbers for this facility								
•	•	3		.00	.00	.(.00		
•	•								
•	•	Total	•	.00	• .00	• .(.00		
Location IV•	Location IV • Check here if outside Manhattan		Column A		Column B	Column C	Column D		
Address		Month	Weekday* 18%%		Weekend** 18%%	Monthly 18¾%	Manhattan residents 10%%		
• ZIP code									
Maximum daily rate		1		.00	.00		.00		
Licensed vehicle capacity		2		.00	.00		.00		
	ense numbers for this facility								
Enter below all lice				1					
Enter below all lice	•	3		.00	.00	.(.00		
		3		.00	.00	.(.00		

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

Quarterly Schedule N-ATT Taxes on Parking Services in New York City Instructions

Report transactions for the period March 1, 2006, through May 31, 2006.

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 - 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 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. 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 18%% 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 18%% 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 183% 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 10%% 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 18%%. Report the Manhattan receipts subject to tax at 10%% 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?

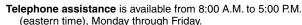
Internet access: www.nystax.gov



(for information, forms, and publications)



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



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To order forms and publications:	1 800 462-8100
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):

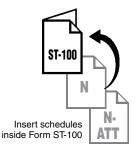
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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, ∇ offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special

accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

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



1 800 634-2110