



Change in Reporting Sales Tax on Certain Services in New York City

Beginning with the March – May 2012 quarterly sales tax returns (due June 20, 2012), and the annual returns for sales tax years beginning March 1, 2012, sales of the following services in New York City are no longer reported on Part 3 of Schedule N, *Taxes on Selected Sales and Services in New York City Only* (quarterly ST-100.5, ST-810.5, annual ST-101.5). Instead, they must now be reported on the main sales tax return (quarterly ST-100 or ST-810, annual ST-101):

- Interior cleaning and maintenance services (regardless of the length of the contract)
- Protective and detective services
- Interior decorating and design services

Note: interior cleaning and maintenance services were previously reported on two lines: fewer than 30 days, and 30 days or more. These sales are now combined and reported using one line, as described below.

The sales tax rates on these services are not affected by this change; only the lines you use to report your sales are changing.

Type of service	Previously reported on	Now reported on	Tax rate
Interior cleaning and maintenance (fewer than 30 days)	Schedule N, part 3, jurisdiction code NE 5869	Main return, <i>New York City/State combined tax line</i> , jurisdiction code NE 8081	8 ⁷ / ₈ %
Interior cleaning and maintenance (30 days or more)	Schedule N, part 3, jurisdiction code NE 5899	Main return, <i>New York City/State combined tax line</i> , jurisdiction code NE 8081	8 ⁷ / ₈ %
Protective and detective services	Schedule N, part 3, jurisdiction code NE 5824	Main return, <i>New York City/State combined tax line</i> , jurisdiction code NE 8081	8 ⁷ / ₈ %
Interior decorating and design services	Schedule N, part 3, jurisdiction code DE 5874	Main return, <i>New York State/MCTD line</i> , jurisdiction code NE 8061	4 ³ / ₈ %

Web file

When you Web file your sales tax return for the March – May 2012 quarter (or for the March 2012 – February 2013 period for annual filers):

- If you do not currently use the main return to report other activity, all of the jurisdictions on the main return will appear the first time you file.
- You must select the appropriate line on the main return, as described above.
- If you do not use Schedule N to report any other activity, you may delete it when you Web file.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.