A91

New York State and Local Sales and Use Tax Return

# Annual Schedule N

N

## New York City Taxes on Selected Services

Use this form to report only transactions for the period

**June 1, 1990 — May 31, 1991**

Attach this schedule to Form ST-101, *New York State and Local Sales and Use Tax Return.*

Print name, address and identification number as shown on Form ST-101. Please read instructions on back before completing this schedule.

| Name | Identification number |
|---|---|
| | |

| Street address | City | State | ZIP code |
|---|---|---|---|
| | | | |

Credits that can be identified by locality should be taken on the appropriate line below.
Net Credits (negative entries) should be shown in parentheses.

### Part I Parking

Section (A) Complete below for each parking facility you operate.

| Address of Facility | License Number | Licensed Vehicle Capacity | Maximum Daily Rate (excluding overnight) |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Section (B)

| Taxing Jurisdiction (a) | % Rate (b) | Taxable Receipts From Parking Services (to nearest dollar) (c) | Tax (dollars and cents) (e) | | Location Code |
|---|---|---|---|---|---|
| NYC - except Manhattan | 10¼ | | | | 8026 |
| NYC - Manhattan only - except | 18¼ | | | | 9026 |
| NYC - Manhattan residents | 10¼ | | | | 6026 |
| | Totals | | | | |
| | | Enter this amount in box B on page 1, Form ST-101 | Enter this amount on line 1 on page 1, Form ST-101 | | |

### Part II Other Selected Services

| Taxing Jurisdiction and Type of Service (a) | % Rate (b) | Taxable Receipts From Services (to nearest dollar) (c) | Purchases Subject to Use Tax (to nearest dollar) (d) | Tax (dollars and cents) (e) | | Location Code |
|---|---|---|---|---|---|---|
| NYC - credit rating and reporting services | 4 | | | | | 5830 |
| NYC - miscellaneous personal services | 4 | | | | | 5860 |
| NYC - cleaning and maintenance services (Less than 30 days) | 8¼ | | | | | 5882 |
| NYC - cleaning and maintenance services (30 days or more) | 8¼ | | | | | 5885 |
| NYC - decorating and designing services | 8¼ | | | | | 5875 |
| NYC - protective and detective services | 8¼ | | | | | 5845 |
| Totals | | | | | | |
| | | Enter this amount in box B on page 1, Form ST-101 | Enter this amount in box C on page 1, Form ST-101 | Enter this amount on line 1 on page 1, Form ST-101 | | |

### Part III Hotel Room Occupancy

| Taxing Jurisdiction (a) | % Tax Rate (b) | Taxable Receipts (to nearest dollar) (c) | Tax (dollars and cents) (e) | | Location Code |
|---|---|---|---|---|---|
| NYC - hotel occupancy (first 90 days) | 8¼ | | | | 8039 |
| NYC - hotel occupancy (91st through 180th days) | 4 | | | | L8030 |
| | Totals | | | | |
| | | Enter this amount in box B on page 1, Form ST-101 | Enter this amount on line 1 on page 1, Form ST-101 | | |

# Instructions For Annual Schedule N

## Schedule N should be completed by vendors providing the following services in New York City:

- parking, garaging or storing of motor vehicles at facilities other than garages which are part of premises occupied solely as a private one or two family dwelling;
- all interior cleaning and maintenance services;
- credit rating and credit reporting services;
- interior decorating and design services;
- beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services and similar services;
- charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments;
- protective and detective services (except as noted below); and
- charges for occupancy of hotels, motels and similar establishments located within New York City.

A vendor who must file Schedule N must also complete Form ST-101, *New York State and Local Sales and Use Tax Return*, reporting any other taxable receipts on page 2, Form ST-101. Instructions that apply to Form ST-101 also apply to Annual Schedule N.

Enter in the spaces provided your name, address, and sales tax identification number as they appear on the preaddressed Form ST-101.

**Part I:** All vendors who provide parking, garaging or storing of motor vehicles must complete both Section (A) and Section (B) of Part I.

**(A)** The information requested in Section (A) must be separately indicated for each facility operated. The license number refers to the license issued for the facility by the New York City Department of Consumer Affairs (DCA). The licensed vehicle capacity refers to the capacity most recently authorized by DCA. The maximum daily rate refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with DCA. At any facility where only residential parking is provided and where only a monthly rate is charged, the monthly rate should be entered in the *Maximum Daily Rate* column and should be identified as a monthly rate.

A vendor filing Schedule N who reports parking for more than six facilities should attach a separate schedule indicating the address, license number, licensed vehicle capacity, and maximum daily rate for each garage not listed in Part I Section (A).

**(B)** Vendors providing parking, garaging or storing of motor vehicles within the counties of Bronx, Kings, Queens and Richmond should report receipts from the sale of such services on the *New York City except Manhattan* line in Section B. Receipts from the sale of these services within Manhattan should be reported in Section B on:

- The *New York City Manhattan only - except* line if the receipts are subject to tax at the combined rate of 18¼%

**or**

- the *New York City Manhattan Residents* line if the receipts are taxable at the combined rate of 10¼% because the service is provided to a Manhattan resident who furnishes the vendor with a validated certificate of exemption issued by the New York City Department of Finance (for those Manhattan residents who qualify for the 8% exemption).

**Part II:** Vendors providing cleaning and maintenance services, credit rating and reporting services, interior decorating and designing services, miscellaneous personal services and protective and detective services (see note) within New York City should report receipts from these services on the appropriate line in Part II of this form.

As of June 1, 1990, all receipts from interior cleaning and maintenance services in New York City must now be reported on Schedule N regardless of the term of the contract. Receipts from contracts for a period of less than 30 days (or for occasional cleaning or maintenance) must be reported on the *NYC - Cleaning and Maintenance Services (Less than 30 Days)* line. Receipts from contracts for a period of 30 days or more must be reported on the *NYC - Cleaning and Maintenance Services (30 Days or More)* line.

**Note:** *Protective and detective services do not include services performed by a port watchman licensed by the Waterfront Commission of New York Harbor. The term "port watchman" includes a watchman, gateman, roundsman, detective, guard, guardian or protector of property employed by the operator of any pier or other waterfront terminal or by a carrier of freight by water to perform services in such capacity on any pier or other waterfront terminal.*

**Part III:** Operators of hotels, motels and similar establishments within New York City should report receipts from hotel room occupancy on the appropriate line of this section. Receipts from the first 90 days of occupancy are subject to a combined state and local sales tax rate of 8¼%. Receipts for the 91st through 180th days of occupancy are subject to the 4% local tax.

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, etc. (restaurant sales, gift shop sales, etc.) subject to state and local sales tax should be reported on page 2 of Form ST-101 and/or appropriate schedules. Sales subject to the 5% special hotel occupancy tax must be reported on Schedule A that accompanies the regular annual sales tax return (ST-101). Vendors who file Schedule N and who provide hotel occupancy of rooms or suites of rooms at rates of $100 or more per day must file Schedule A in addition to Schedule N and their regular sales tax return.

### Taxable receipts - column (c)

Report on each appropriate line the taxable receipts for the type of tax imposed by the locality shown on that line. Enter the sum of the amounts in column (c) on the *Totals* line.

### Purchases subject to use tax — Part II only - column (d)

Report on the appropriate lines any purchases of decorating and designing services or protective and detective services that are subject to the tax but upon which the tax has not been paid. Enter the total amount reported in this column on the last line of Part II and include the amount in box C on Page 1 of Form ST-101.

Use Form ST-101 (or other appropriate schedule) to report the use tax due on other taxable items upon which the tax has not been paid.

### Tax - column (e)

Compute the tax by multiplying the amount in column (c) by the combined state and local tax rate shown in column (b).

Enter the sum of the amounts reported in column (e) on the *Totals* line. Include this total in the amount to be reported on line 1, page 1 of Form ST-101.

### Credits

Credits that can be identified by locality should be taken on the appropriate line on the front of this form. Credits taken on this form should be included in the total amount entered in box D on the front of Form ST-101.

Net credits (negative amounts) should be shown in parentheses.