New York State Department of Taxation and Finance

Quarterly Schedule N-ATT

Taxes on Parking Services in New York City

N-ATT

Attach this form to Form ST-100.5, *Quarterly Schedule N.*

Instructions

Vendor Collection Credit

The vendor collection credit does not apply to sales reported on this schedule. (These sales are transferred to Schedule N.)

Vendors who are required to collect tax on the services of parking, garaging or storing motor vehicles in New York City must complete both Form ST-100.5, *Quarterly Schedule N,* and Section A or Sections A and B of Form ST-100.5-ATT, *Quarterly Schedule N ATT.*

All exempt organizations and vendors whose facilities are located outside Manhattan must complete only Section A. Vendors conducting business in Manhattan must complete both Sections A and B.

A vendor who reports parking for more than five facilities in New York City must also report the required information for each additional facility at which the vendor provides parking. A vendor who needs additional space to report may make photocopies of this form or request forms by calling our toll-free number (see Form ST-100 or its instructions).

Enter the beginning and ending dates of the period being reported. Print your name, address and identification number as they appear on your Form ST-100.

If you are an exempt organization, check the box indicated.

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 DCA. The *license number* refers to the license issued for the facility by the DCA. If the DCA has issued more than one license for the facility, the vendor must list every license number issued for that location.

Complete the information requested in Section A for every New York City facility you operate, regardless of whether the facility is located inside or outside Manhattan.

Check the box in Section A for each facility located **outside** Manhattan, and fill in the complete address, including the ZIP code. Do **not** check the box in Section A for facilities located **in** Manhattan, but complete the remainder of Section A and all of Section B. Section B **must** be completed for all Manhattan locations.

Section B — Manhattan Locations

Complete the financial information required in Section B for all facilities located in Manhattan. The Manhattan receipts previously reported in total on Form ST-100.5, Part I, lines 2 and 3, must now also be reported individually; that is, the weekday sales, weekend sales, monthly sales and Manhattan residents' sales must be reported separately for each facility and for each category.

> A parking facility operator's regular sales and compensating use tax return will be deemed incomplete and not filed unless the parking facility operator files with his or her return the number of properly completed Schedule N-Attachments (Form ST-100.5-ATT) needed to report all the information required for each separate parking facility he or she operates. **(Any address listed on Schedule N-Attachments will not be considered properly completed unless the address indicated includes 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 (i.e., additional taxes for the period may be assessed at any time).

For **each** facility listed in Section A that is in Manhattan, complete the following:

Enter in column (a) the total weekday* receipts for each month of the quarter. Add the 3 monthly totals and enter the quarterly total on the total line in column (a) for **that** location (facility).

Enter in column (b) the total weekend** receipts for each month of the quarter. Add the 3 monthly totals and enter the quarterly total on the total line in column (b) for **that** location (facility).

Enter in column (c) the total monthly receipts for *nonresident* parking purchased on a monthly (or longer term) basis. Add the three monthly totals and enter the quarterly totals on the total line in column (c) for **that** location (facility).

Enter in column (d) the total monthly receipts for *Manhattan resident* parking. Add the three monthly totals and enter the quarterly totals on the total line in column (d) for **that** location (facility).

The total receipts reported in columns (a), (b) and (c) represent the Manhattan receipts subject to tax at 18¼%. The Manhattan receipts subject to tax at 10¼% are reported in column (d).

The combined totals for columns (a), (b) and (c) in Section B from all Forms ST-100.5-ATT must equal the taxable receipts reported on Form ST-100.5, Part I, line 2, column (c).

The grand total from column (d) in Section B (plus any additional Forms ST-100.5-ATT) must equal the amount reported on Form ST-100.5, Part I, line 3, column (c).

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

For the period _____, 19 _____, through _____, 19 _____.

Print name, address and identification number as shown on Form ST-100. *Please read instructions on front before completing this schedule.*

Name | Identification number

Street address | City | State | ZIP code

● ☐ Check here if you are an exempt organization. Complete Section A only.

Section A

Complete Section A for each Facility you operate

Section B

Complete Section B for each Facility located within Manhattan (to the nearest dollar)

Location I ● ☐ Check here if **outside** Manhattan

● Address

● ZIP code

Maximum daily rate ●

Licensed vehicle capacity ●

Enter below all license numbers for this facility

● ●

● ●

● ●

Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Manhattan Residents 10¼%
1				
2				
3				
Total	●	●	●	●

Location II ● ☐ Check here if **outside** Manhattan

● Address

● ZIP code

Maximum daily rate ●

Licensed vehicle capacity ●

Enter below all license numbers for this facility

● ●

● ●

● ●

Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Manhattan Residents 10¼%
1				
2				
3				
Total	●	●	●	●

Location III ● ☐ Check here if **outside** Manhattan

● Address

● ZIP code

Maximum daily rate ●

Licensed vehicle capacity ●

Enter below all license numbers for this facility

● ●

● ●

● ●

Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Manhattan Residents 10¼%
1				
2				
3				
Total	●	●	●	●

Location IV ● ☐ Check here if **outside** Manhattan

● Address

● ZIP code

Maximum daily rate ●

Licensed vehicle capacity ●

Enter below all license numbers for this facility

● ●

● ●

● ●

Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Manhattan Residents 10¼%
1				
2				
3				
Total	●	●	●	●

Location V ● ☐ Check here if **outside** Manhattan

● Address

● ZIP code

Maximum daily rate ●

Licensed vehicle capacity ●

Enter below all license numbers for this facility

● ●

● ●

● ●

Month	(a) Weekday 18¼%	(b) Weekend 18¼%	(c) Monthly 18¼%	(d) Manhattan Residents 10¼%
1				
2				
3				
Total	●	●	●	●