New York State Department of Taxation and Finance

Annual Schedule N
Taxes on Selected Services in New York City

Use this form to report transactions for the period June 1, 1995, through May 31, 1996, only.

Attach this schedule and all attachments to Form ST-101, New York State and Local Annual 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

Street address

City

State

ZIP code

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

**Part I — Parking**

<table>
<thead>
<tr>
<th>Taxing Jurisdiction</th>
<th>% Rate (b)</th>
<th>Taxable Receipts from Parking Services (to nearest dollar) (c)</th>
<th>Tax (b x c) (dollars and cents) (e)</th>
<th>Location Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 New York City - except Manhattan</td>
<td>10¼</td>
<td></td>
<td></td>
<td>8026</td>
</tr>
<tr>
<td>2 New York City - Manhattan</td>
<td>18¼</td>
<td></td>
<td></td>
<td>9026</td>
</tr>
<tr>
<td>3 New York City - Manhattan - resident exemption</td>
<td>10¼</td>
<td></td>
<td></td>
<td>6026</td>
</tr>
</tbody>
</table>

Add column (c) - Include this amount on Form ST-101, Part I, box B

Add column (e) - Include this amount on Form ST-101, Part I, line 1

**Part II — Selected Services**

<table>
<thead>
<tr>
<th>Taxing Jurisdiction and Type of Service</th>
<th>% Rate (b)</th>
<th>Taxable Receipts From Services (to nearest dollar) (c)</th>
<th>Purchases Subject to Use Tax (to nearest dollar) (d)</th>
<th>Tax (b x (c + d)) (dollars and cents) (e)</th>
<th>Location Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York City - credit rating and reporting services</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td>5830</td>
</tr>
<tr>
<td>New York City - miscellaneous personal services</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td>5860</td>
</tr>
<tr>
<td>New York City - cleaning and maintenance services (less than 30 days)</td>
<td>8¼</td>
<td></td>
<td></td>
<td></td>
<td>5882</td>
</tr>
<tr>
<td>New York City - cleaning and maintenance services (30 days or more)</td>
<td>8¼</td>
<td></td>
<td></td>
<td></td>
<td>5885</td>
</tr>
<tr>
<td>New York City - protective and detective services</td>
<td>8¼</td>
<td></td>
<td></td>
<td></td>
<td>5845</td>
</tr>
<tr>
<td>New York City - decorating and designing services (6/1/95 - 11/30/95)</td>
<td>8¼</td>
<td></td>
<td></td>
<td></td>
<td>5875</td>
</tr>
<tr>
<td>Decorating and designing services in New York City (12/1/95 - 5/31/96)</td>
<td>4¼</td>
<td></td>
<td></td>
<td></td>
<td>5873</td>
</tr>
</tbody>
</table>

Add column (c) - Include this amount on Form ST-101, Part I, box B

Add column (d) - Include this amount on Form ST-101, Part I, box C

Add column (e) - Include this amount on Form ST-101, Part I, line 1

**Part III — Hotel Room Occupancy**

<table>
<thead>
<tr>
<th>Taxing Jurisdiction</th>
<th>% Rate (b)</th>
<th>Taxable Receipts (to nearest dollar) (c)</th>
<th>Tax (b x c) (dollars and cents) (e)</th>
<th>Location Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York City - hotel occupancy (1 through 90 days)</td>
<td>8¼</td>
<td></td>
<td></td>
<td>8039</td>
</tr>
<tr>
<td>New York City - hotel occupancy (91 through 180 days)</td>
<td>4</td>
<td></td>
<td></td>
<td>L8030</td>
</tr>
</tbody>
</table>

Add column (c) - Include this amount on Form ST-101, Part I, box B

Add column (e) - Include this amount on Form ST-101, Part I, line 1

If you are filing Schedule N, whether or not you are reporting any tax on pages 2 or 3 of your return, see Vendor Collection Credit in the instructions on the back of this form before entering the total tax due on line 1 of Form ST-101.

ST-101.5 (5/96)
Vendor Collection Credit

To compute your vendor collection credit, see Vendor Collection Credit on page 4 of Form ST-101, New York State and Local Annual Sales and Use Tax Return.

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 that are part of premises occupied solely as private one- or two-family dwellings;
- all interior cleaning and maintenance services;
- credit rating and credit reporting services;
- interior decorating and designing 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 in New York City.

A vendor who must file Schedule N must also complete Form ST-101, New York State and Local Annual Sales and Use Tax Return, reporting any other taxable receipts on Form ST-101, Part II. 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.

Instructions

To compute your vendor collection credit, see Vendor Collection Credit on page 4 of Form ST-101, New York State and Local Annual Sales and Use Tax Return.

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 that are part of premises occupied solely as private one- or two-family dwellings;
- all interior cleaning and maintenance services;
- credit rating and credit reporting services;
- interior decorating and designing 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 in New York City.

A vendor who must file Schedule N must also complete Form ST-101, New York State and Local Annual Sales and Use Tax Return, reporting any other taxable receipts on Form ST-101, Part II. 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.

All vendors who provide parking, garaging or storing of motor vehicles in New York City must report both the parking section of Schedule N and the enclosed Form ST-100.5-ATT, Quarterly Schedule N-ATT. Use Section A of this attachment to report the information for every parking facility and Section B to provide the additional information required for facilities located in Manhattan.

If you provide these services but do not receive the schedules, call the appropriate number listed on the back of your Form ST-101 or in the Form ST-101 instructions to obtain them.

Part I: Vendors providing parking, garaging or storing of motor vehicles within Bronx, Brooklyn (Kings County), Queens and Staten Island (Richmond County) must report receipts from the sale of these services on line 1, New York City - except Manhattan. Within Manhattan (New York County), report receipts from the sale of these services as follows:

| Line 2 - New York City - Manhattan - if the receipts are subject to tax at the combined rate of 18 1/4% |
| Line 3 - New York City - Manhattan - resident exemption - if the receipts are taxable at the combined rate of 10 1/4% because the service is provided to a Manhattan resident who furnishes the vendor with a valid certificate of exemption issued by the New York City Department of Finance (for those Manhattan residents who qualify for the 8% exemption). |

Effective December 1, 1995, decorating and designing services are no longer subject to the 4% sales tax imposed on selected services in New York City. However, these services are still subject to the 4% tax imposed by New York State and the 1/4% tax imposed in the Metropolitan Commuter Transportation District (MCTD). Vendors providing decorating and designing services must still report receipts from these services on Schedule N, Page 1, Part II, under Selected Services, but at the rate of 4 1/4%.

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* within New York City should report receipts from these services on the appropriate line in Part II of this form.

All receipts from interior cleaning and maintenance services in New York City must be reported on Schedule N. Receipts from contracts for a period of less than 30 days (or for occasional cleaning contracts on a day-to-day basis or maintenance) must be reported on the New York City - 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 New York City - cleaning and maintenance services (30 days or more) line.

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

*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, gatekeeper, 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.

Credits

Credits that can be identified by locality should be taken on the appropriate line on the front of this form. Show net credits (negative amounts) in parentheses. Credits taken on this form should be included in the total amount entered on Form ST-101, Part I, box D, with the exception of the vendor collection credit.