

New York City Sales and Use Tax Rate Increase for Sales of Selected Services Effective September 1, 2003

Attention:

All persons required to collect sales tax, pay compensating use tax or both: New York City has enacted legislation to increase its local sales and use tax rate on the sales of selected services in New York City.

As of September 1, 2003, the combined state and local tax rate imposed on sales of cleaning and maintenance services (30 days or more) and on sales of protective and detective services in New York City is increased to 8½% (0.08625). This includes the 4¼% state tax, the ¼% Metropolitan Commuter Transportation District tax, and the 4½% city tax.

As of September 1, 2003, the local tax rate imposed on sales of credit rating and reporting services and sales of miscellaneous personal services in New York City is increased to 4½% (0.04125).

These changes will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses, of these services in New York City.

Reporting Requirements

All **Schedule N** filers reporting sales of cleaning and maintenance services (30 days or more) or sales of protective and detective services must enter this information on the appropriate New York City 8½% entry line. All **Schedule N** filers reporting sales of credit rating and reporting services or sales of miscellaneous personal services must enter this information on the appropriate New York City 4½% entry line.

Special transitional provisions

No special transitional provisions apply to this rate increase.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

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



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



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.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227