4th Quarter

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in New York City Only

Parking, hotel/motel room occupancy, and miscellaneous services

Quarterly Schedule N

File as an attachment to Form ST-100

For tax period:
December 1, 2006, through February 28, 2007

Due date:
Tuesday, March 20, 2007

Include with Form ST-100

407

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 2).

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
PART 1 — Parking (Attach Schedule N-ATT)								
NYC — Outside Manhattan	NE 8047	1 .00				10⅜%		
NYC — In Manhattan	NE 9034	2 .00				18⅜%		
NYC — In Manhattan — certified exempt residents	NE 6037	3 .00				10⅜%		
NYC — In Manhattan — municipal facilities	NE 9027	4 .00				8%		
PART 2 — Hotel/motel room occupancy								
NYC — Occupancy — 1 through 90 days	NE 8042	5 .00				8⅜%		
NYC — Occupancy — 91 through 180 days	NE 8043	6 .00				4%		
PART 3 — Miscellaneous services								
NYC — Cleaning and maintenance service (fewer than 30 days)	NE 5879	7 .00				8⅜%		
NYC — Cleaning and maintenance service (30 days or more)	NE 5889	8 .00				8⅜%		
NYC — Credit rating and reporting services	NE 5852	9 .00				4%		
NYC — Miscellaneous personal services	NE 5865	10 .00				4%		
NYC — Protective and detective services	NE 5844	11 .00		12 .00		8⅜%		
NYC — Interior decorating and design services	DE 5874	13 .00		14 .00		4⅜%		
Column totals (Parts 1, 2, and 3):		.00		.00				15
		Include this column total on Form ST-100, page 2, Column C, in box 3.		***Include this column total on Form ST-100, page 2, Column D, in box 4.***				***Include this column total (box 15) in the calculation for box 17 below.***

Column A Taxing jurisdiction **PART 4 — Hotel unit fee**	Column B Jurisdiction code	Column C Total number of days of occupancy *(see instructions)*	×	Column D Fee rate per day	=	Column E Total fee
NYC — Hotel occupancy subject to fee	NE 8035			$1.50		16
		Do not transfer this total to any other form or schedule.				

Box 15 + box 16

Total: 17

(Box 15 + box 16 = box 17)

Include this amount on Form ST-100, page 2, Column F, in box 5.

ST-100

Insert Form ST-100.5 inside Form ST-100

Quarterly Schedule N Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period December 1, 2006, through February 28, 2007.

Who must file

Complete Form ST-100.5, *Quarterly Schedule N,* if you provide any of the following services in New York City:

- Parking, garaging, or storing of motor vehicles (also file Form ST-100.5-ATT, *Quarterly Schedule N-ATT*).
- Occupancy of hotels/motels and similar establishments.
- Miscellaneous services (see Part 3 for more detailed information).

If you must file Form ST-100.5, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Report in Step 3 of Form ST-100 any taxable sales and purchases not reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Compute tax — After entering your taxable receipts (sales and services) in Column C as instructed below, multiply Column C by the tax rate in Column E, and enter the resulting tax in Column F.

PART 1 — Parking

If you provide parking, garaging, or storing of motor vehicles in New York City at facilities other than garages that are part of premises occupied solely as private one- or two-family dwellings, you must complete both Part 1 of Form ST-100.5 and Form ST-100.5-ATT. If you provide parking services but did not receive Form ST-100.5-ATT, see *Need help?* on Form ST-100-I.

New York City — Outside Manhattan: Report receipts (in box 1) from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County).

New York City — In Manhattan: Report receipts (in box 2) from parking services provided in Manhattan (New York County) other than those reported in boxes 3 and 4.

New York City — In Manhattan — certified exempt residents: Report receipts (in box 3) from parking services provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 10⅜% combined rate.

New York City — In Manhattan — municipal facilities: Report receipts (in box 4) from parking services provided by municipal facilities, taxable at the 8% rate.

PART 2 — Hotel/motel room occupancy

If you operate a hotel, motel, or similar establishment(s) in New York City, report rents from room occupancy as follows:

- Report rents (in box 5) for the first 90 days of room occupancy (subject to a combined state and local sales tax rate of 8⅜%).
- Report rents (in box 6) for the 91st through 180th days of room occupancy (subject to the 4% local tax only).

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, and similar establishments (for example, restaurant sales or gift shop sales) subject to state and local sales tax should be reported on Form ST-100, Step 3, or on other appropriate schedules.

PART 3 — Miscellaneous services

If you provide any of the following types of services in New York City, complete Part 3 of Form ST-100.5 as follows:

- Report receipts (in box 7) from interior cleaning and maintenance services contracts for a period of less than 30 days or for occasional cleaning contracts or maintenance (subject to a combined state and local sales tax rate of 8⅜%).
- Report receipts (in box 8) from interior cleaning and maintenance services contracts for a period of 30 days or more (subject to a combined state and local sales tax rate of 8⅜%).
- Report receipts (in box 9) from credit rating and credit reporting services (subject to the 4% local tax only).
- Report receipts (in box 10) from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments (subject to the 4% local tax only).

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column F.

- For protective and detective services, report receipts from sales in box 11 and purchases subject to tax for which tax has not been paid in box 12 (subject to a combined state and local sales tax rate of 8⅜%).
- For interior decorating and design services taxable at the 4⅜% rate, report receipts from sales in box 13 and purchases subject to tax for which tax has not been paid in box 14. These services are not subject to the tax imposed on selected services in New York City, but are subject to the 4% tax imposed by New York State and the ⅜% tax imposed in the Metropolitan Commuter Transportation District (MCTD).

Column totals (Parts 1, 2, and 3)

Enter in the *Column totals* boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include the totals of Column C and D on Form ST-100, page 2, Columns C and D, in boxes 3 and 4, respectively.

PART 4 — Hotel unit fee

Determine the number of days of occupancy for each unit in your facility. Add the resulting totals for each unit to determine the total number of days of occupancy subject to the hotel unit fee. Enter this total in Part 4, Column C, *Total number of days of occupancy*. Multiply this number by $1.50 and enter the amount in Part 4, Column E, box 16, *Total fee*. See TSB-M-05(2)S, *Fee on Hotel Occupancy in New York City,* for more information.

Total

Add the box 15 amount to the *Total fee* amount in box 16 and enter the result in box 17. Include this amount on Form ST-100, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-100.5 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*.