New York State Department of Taxation and Finance

4th Quarter

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, 2012, through February 28, 2013

Due date:
Wednesday, March 20, 2013

Include with Form ST-100

413

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 **Tax rate** =	Column E **Sales and use tax** (C x D)
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 8052	5 .00	8⅞%	
NYC — Occupancy — 91 through 180 days	NE 8053	6 .00	4½%	
PART 3 — Miscellaneous services				
NYC — Credit rating and reporting services	NE 5892	7 .00	4½%	
NYC — Miscellaneous personal services	NE 5895	8 .00	4½%	
Column totals (Parts 1, 2, and 3):		.00		9

Include this column total on Form ST-100, page 2, Column C, in box 3.

Include this column total (box 9) in the calculation for box 11 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	10

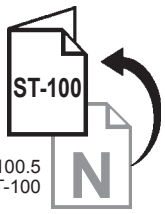
Do not transfer this total to any other form or schedule

Box 9 + box 10

Total: 11

(Box 9 + box 10 = box 11)

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



Insert Form ST-100.5 inside Form ST-100

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Quarterly Schedule N Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period December 1, 2012, through February 28, 2013.

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 (-). Mark an ***X*** in the *Are you claiming any credits* box on page 1 of Form ST-100 and include the credit amount in the total amount of credits claimed box.

You must also complete Form ST-100-ATT, *New York State and Local Quarterly Sales and Use Tax Credit Worksheet*, to provide information regarding the types of credits you claimed.

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 D, and enter the resulting tax in Column E.

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 Part 1 of both Form ST-100.5 and Form ST-100.5-ATT.

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 8⅞%).
- Report rents (in box 6) for the 91st through 180th days of room occupancy (subject to the 4½% 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 either 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 credit rating and credit reporting services (subject to the 4½% local tax only).
- Report receipts (in box 8) 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 4½% local tax only).

Column totals (Parts 1, 2, and 3)

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

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 10, *Total fee*. See TSB-M-05(2)S, *Fee on Hotel Occupancy in New York City,* for more information.

Total

Add the box 9 amount to the *Total fee* amount in box 10 and enter the result in box 11. 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*.