



Department of Taxation and Finance

Quarterly Schedule N for Part-Quarterly (Monthly) Filers



Taxes on Selected Sales and Services in New York City Only

File as an attachment to Form ST-810

For 4th quarter tax period: December 1, 2023, through February 29, 2024

Include with Form ST-810

Parking, hotel/motel room occupancy, and miscellaneous services

Due date: Wednesday, March 20, 2024

1224

Sales tax identification number | Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

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

Table with 5 columns: 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). Rows include Part 1 - Parking, Part 2 - Hotel/motel room occupancy, and Part 3 - Miscellaneous services.

Column totals (Parts 1, 2, and 3):

Include this column total on Form ST-810, page 2, Column C, in box 3.

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

Table with 5 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Total number of days of occupancy, Column D Fee rate per day, Column E Total fee. Row includes Part 4 - Hotel unit fee.

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-810, page 2, Column F, in box 5.



80500102240094



Insert Form ST-810.5 inside Form ST-810

# Quarterly Schedule N for Part-Quarterly (Monthly) Filers Instructions

## Taxes on Selected Sales and Services in New York City Only

### General information

#### Who must file

You must complete and file Form ST-810.5, *Quarterly Schedule N for Part-Quarterly (Monthly) Filers*, if you provide any of the following services in New York City:

- parking, garaging, or storing of motor vehicles (also file Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly (Monthly) Filers*).
- occupancy of hotels, motels, or similar establishments.
- miscellaneous services (for more detailed information, see Part 3).

#### Requirement to file Form ST-810

If you must complete this schedule, you must also complete Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers*.

In Step 3 of Form ST-810, report any taxable sales and purchases you are not reporting on this or any other schedule.

### Specific instructions

**Identification number and name** – Print the sales tax identification number and legal name of your business as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

**Credits** – If you are claiming credits for the jurisdictions on this schedule:

1. In Column C on each jurisdiction line, enter the amount of taxable sales and services in the jurisdiction **minus** the amount of any credits for that jurisdiction. If the result is a negative number, show the negative using a minus sign (-).
2. On page 1 of Form ST-810:
  - mark an **X** in the *Are you claiming any credits* box, and
  - include the credit amounts for the jurisdictions on this schedule in the box for the total amount of credits claimed.
3. Complete and submit Form ST-810-ATT, *Quarterly Schedule CW for Part-Quarterly (Monthly) Filers*, to provide information about the types of credits you claimed.
4. Complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address on its instructions with documentation to substantiate your claim.

**Calculate tax** – After entering your taxable receipts (sales and services) in Column C as instructed below, for each jurisdiction:

1. Multiply Column C by the tax rate in Column D.
2. Enter the resulting tax in Column E.

#### Part 1 – Parking

If you provide parking, garaging, or storing of motor vehicles (parking services) 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-810.5 and Form ST-810.5-ATT.

For more information about providing parking services in New York City, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *parking*).

**New York City – Outside Manhattan:** In box 1, report receipts from parking services you provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County).

**New York City – In Manhattan:** In box 2, report receipts from parking services you provided in Manhattan (New York County), other than those you report in boxes 3 and 4.

**New York City – In Manhattan – certified exempt residents:** In box 3, report receipts from parking services you provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 10%% combined rate.

**New York City – In Manhattan – municipal facilities:** In box 4, report receipts from parking services provided by municipal facilities, taxable at the 8% rate.

#### Part 2 – Hotel or motel room occupancy

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

- in box 5 for the first 90 days of room occupancy (subject to a combined state and local sales tax rate of 8%%); and
- in box 6 for days 91 through 180 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.

Report all other sales your hotel, motel, or similar establishment made (for example, restaurant sales or gift shop sales) that are subject to state and local sales tax on Form ST-810 in Step 3, or on other appropriate schedules.

**Note:** If you are reporting hotel or motel room occupancy in box 5, you must also report a hotel unit fee amount in Part 4, box 10 (see Part 4 instructions).

#### Part 3 – Miscellaneous services

If you provide either of the following types of services in New York City, complete Part 3 of Form ST-810.5 as follows:

- in box 7, report receipts from credit rating and credit reporting services (subject to the 4½% local tax only); and
- in box 8, report:
  - receipts 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)

1. Add the amounts in Column C for Parts 1, 2, and 3, then enter the result in the *Column totals (Parts 1, 2, and 3)* box for Column C.
2. Add the amounts in Column E for Parts 1, 2, and 3, then enter the result in the *Column totals (Parts 1, 2, and 3)* box 9 for Column E.
3. Report the total of Column C on Form ST-810, as noted in the column instructions directly on the schedule.

#### Part 4 – Hotel unit fee

If you are reporting hotel or motel room occupancy in box 5, you must also calculate and report a hotel unit fee.

1. Determine the number of days of occupancy for each unit in your facility.
2. Add the days for each unit to determine the total number of days of occupancy.
3. Enter this total in Column C, *Total number of days of occupancy*.
4. Multiply this number by \$1.50, then enter the result in Column E, box 10, *Total fee*.

For more information, see TSB-M-05(2)S, *Fee on Hotel Occupancy in New York City*, or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *memos*).

**Note:** If you are reporting a hotel unit fee amount in box 10, you must also report hotel or motel occupancy in Part 2, box 5 (see Part 2 instructions).

#### Total

1. Add the box 9 amount to the *Total fee* amount in box 10.
2. Enter the result in box 11.
3. Report this amount on Form ST-810, as noted in the column instructions on the schedule.

#### Filing this schedule

File a completed Form ST-810.5 and any other applicable schedules with Form ST-810 by the due date. Keep a copy of your completed return for your records.

#### Need help? and Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*.

80500202240094

