Department of Taxation and Finance

Taxes on Selected Sales and Services in New York City Only

Parking, hotel and short-term rental unit occupancy, and miscellaneous services

Quarterly Schedule N

File as an attachment to Form ST-100

For 3rd quarter tax period:
September 1, 2026, through November 30, 2026

Due date:
Monday, December 21, 2026

Include with Form ST-100

327

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 and short-term rental unit 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**	Column B **Jurisdiction code**	Column C **Total number of days of occupancy** *(see instructions)*	× Column D **Fee rate per day**	= Column E **Total fee**
Part 4 – Unit fee				
NYC – Hotel and short-term rental unit 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.***

ST-100 N

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

General information

Who must file

You must complete and file 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, short-term rental units, or similar establishments.
- miscellaneous services (for more detailed information, see Part 3).

Requirement to file Form ST-100

If you must complete this schedule, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.*

In Step 3 of Form ST-100, 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-100 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-100:
   - 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-100-ATT, *Quarterly Schedule CW*, 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

For each jurisdiction, enter your taxable receipts (sales and services) in Column C and:

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-100.5 and Form ST-100.5-ATT.

For more information about providing parking services in New York City, visit *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 10⅜% 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 short-term rental unit occupancy

If you operate a hotel, short-term rental unit, or similar establishment in New York City, report rents from occupancy:

- in box 5 for the first 90 days of occupancy (subject to a combined state and local sales tax rate of 8⅞%); and
- in box 6 for days 91 through 180 of occupancy (subject to the 4½% local tax only).

After 180 consecutive days of occupancy, the occupant is not required to pay either state or local sales tax on the charge for occupancy.

Report all other sales your hotel, short-term rental unit, or similar establishment made (for example, restaurant sales or gift shop sales) that are subject to state and local sales tax on Form ST-100 in Step 3, or on other appropriate schedules.

Note: If you are reporting hotel or short-term rental unit occupancy in box 5, you must also report a 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-100.5 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-100, as noted in the column instructions directly on the schedule.

Part 4 – Unit fee

If you are reporting hotel or short-term rental unit occupancy in box 5, you must also calculate and report a 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 Tax Bulletin *Hotel and Short-Term Rental Unit Occupancy* (TB-ST-331) on our website at *www.tax.ny.gov*.

Note: If you are reporting a unit fee amount in box 10, you must also report hotel or short-term rental unit 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-100, as noted in the column instructions on the schedule.

Filing this schedule

File a completed Form ST-100.5 and any other applicable schedules with Form ST-100 by the due date. 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*.