Department of Taxation and Finance

Taxes on Parking Services in New York City

Quarterly Schedule N-ATT

File as an attachment to Quarterly Schedule N

N-ATT

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

Due date:
Monday, December 21, 2026

327

Include with *Quarterly Schedule N* (Form ST-100.5)

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

☐ If you are an **exempt organization,** mark an ***X*** and complete Section A only.

Section A

Complete Section A for each facility you operate.
Any address listed must include a ZIP code.

Section B

Complete Section B for each facility located within Manhattan.
Attach additional photocopied sheets or forms, if needed.

Location 1 ☐ Mark an *X* if **outside** Manhattan

Address

ZIP code

Maximum daily rate

Licensed vehicle capacity

Enter below all license numbers for this facility

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

Location 2 ☐ Mark an *X* if **outside** Manhattan

Address

ZIP code

Maximum daily rate

Licensed vehicle capacity

Enter below all license numbers for this facility

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

Location 3 ☐ Mark an *X* if **outside** Manhattan

Address

ZIP code

Maximum daily rate

Licensed vehicle capacity

Enter below all license numbers for this facility

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

Location 4 ☐ Mark an *X* if **outside** Manhattan

Address

ZIP code

Maximum daily rate

Licensed vehicle capacity

Enter below all license numbers for this facility

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	.00	.00	.00	.00

* *Weekday* means Monday through Friday. ** *Weekend* means Saturday and Sunday.

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Quarterly Schedule N-ATT Instructions

Taxes on Parking Services in New York City

General information

Who must file

You must complete and file Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, and Form ST-100.5, *Quarterly Schedule N,* if you are required to collect tax on the services of parking, garaging, or storing of motor vehicles (parking services) in New York City.

If you are an exempt organization or vendor whose facilities are located outside Manhattan, you must complete only Section A of Form ST-100.5-ATT.

If you are a vendor conducting business in Manhattan, you must complete **both** Sections A and B of Form ST-100.5-ATT.

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

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*.

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.

Exempt organizations – Mark an ***X*** in the box beneath the identification number and name boxes, then complete Section A.

Other parking providers – You can provide information for up to four locations in Sections A and B. If you need to report for more than four facilities, complete and file additional copies of this schedule with your return.

Definitions

The *maximum daily rate* refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with the New York City Department of Consumer and Worker Protection.

The *licensed vehicle capacity* refers to the capacity most recently authorized by the Department of Consumer and Worker Protection.

The *license number* refers to the license the Department of Consumer and Worker Protection issued for the facility.

Section A – All New York City locations

Provide the information requested in Section A for every New York City facility you operate, whether the facility is located inside or outside Manhattan.

1. If your facility is located:
   - outside Manhattan, mark an ***X*** in the box in Section A; or
   - in Manhattan, do **not** mark an ***X*** in the box in Section A.
2. Fill in the complete address, including the ZIP code.
3. Enter the maximum daily rate for the facility.
4. If your facility is:
   - **required** to be licensed by the Department of Consumer and Worker Protection:
     – enter the facility's licensed vehicle capacity, and
     – list every license number the Department of Consumer and Worker Protection has issued for this facility.
   - **not required** to be licensed by the Department of Consumer and Worker Protection:
     – enter the facility's vehicle capacity in the space for licensed vehicle capacity, and
     – leave the space for license number blank.
5. If your facility is located in Manhattan, complete Section B (see Section B instructions).

Section B – Manhattan locations

Complete Section B if your facility is located in Manhattan. You must report parking receipts for a facility in Manhattan by category (weekday sales, weekend sales, monthly sales, and Manhattan resident sales) and the tax rate for the category.

1. In Column A:
   a. Enter the total weekday (Monday through Friday) receipts taxed at 18⅜% for each month of the quarter.
   b. Add the three monthly totals.
   c. Enter the quarterly total on the total line for Column A.
2. In Column B:
   a. Enter the total weekend (Saturday and Sunday) receipts taxed at 18⅜% for each month of the quarter.
   b. Add the three monthly totals.
   c. Enter the quarterly total on the total line for Column B.
3. In Column C:
   a. Enter the total monthly receipts for **nonresident** parking purchased on a monthly (or longer term) basis taxed at 18⅜% for each month of the quarter.
   b. Add the three monthly totals.
   c. Enter the quarterly total on the total line for Column C.
4. In Column D:
   a. Enter the total monthly receipts for **Manhattan residents** parking taxed at 10⅜% for each month of the quarter.
   b. Add the three monthly totals.
   c. Enter the quarterly total on the total line for Column D.

The combined totals for Columns A, B, and C in Section B for all locations must equal the taxable receipts reported on Form ST-100.5, Part 1, Column C, box 2.

The total from Column D in Section B for all locations must equal the amount reported on Form ST-100.5, Part 1, Column C, box 3.

Filing this schedule

File a completed Form ST-100.5-ATT with Form ST-100.5, Form ST-100, and any other applicable schedules by the due date. Keep a copy of your completed return for your records.

Filing requirements

For Form ST-100.5-ATT to be properly completed and filed, you **must**:

- report sales for each separate parking facility, and
- include a **ZIP code** for every facility address.

If your return is not complete when filed, the statute of limitations that limits the time to assess additional sales and use tax does not begin to run; additional taxes for the period may be assessed at any time.

Need help? and Privacy notification

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