

## Important Notice

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### Attention — Schedule N Filers Vendor Collection Credit Worksheet Line Number Changes (for the period 12/1/97 through 2/28/98)

We added additional lines to Part 1 of Schedule N to accommodate parking charges made by homeowners' associations to their members after December 1, 1997. The directions given for computation of the vendor collection credit on page 4 of Form ST-100 and on page 4 of ST-810, for the period December 1, 1997, through February 28, 1998, should be changed to reflect these line number changes.

#### On Form ST-100 and Form ST-810

Line 4 of the *Vendor Collection Credit Worksheet* section on page 4 should read:

Schedule N - Total of Part I, lines 1, 3, and 5; Part II, lines 10 through 13; and Part III, line 14, column (c)

#### On Schedule N

##### Part I - Parking

The amounts on the following lines are **eligible** for the vendor collection credit computation:

- line 1** - New York City - outside Manhattan
- line 3** - New York City - Manhattan
- line 5** - New York City - Manhattan - certified exempt residents

The amounts reported on lines 2, 4, 6, and 7 are not eligible for the vendor collection credit computation.

##### Part II - Selected Services

The amounts on the following lines are **eligible** for the vendor collection credit computation:

- line 10** - New York City - cleaning and maintenance services (less than 30 days)
- line 11** - New York City - cleaning and maintenance services (30 days or more)
- line 12** - New York City - protective and detective services
- line 13** - Decorating and designing services in New York City

The amounts reported on lines 8 and 9 are not eligible for the vendor collection credit computation.

##### Part III- Hotel Room Occupancy

The amount on line 14 - New York City - hotel occupancy (1 through 90 days) is **eligible** for the vendor collection credit computation.

The amount on line 15 is **not eligible** for the vendor collection credit computation.