



Taxes on Selected Sales and Services in New York City Only

File as an attachment to Form ST-100

For tax period: September 1, 2004, through November 30, 2004

Parking, hotel/motel room occupancy, and miscellaneous services

Due date: Monday, December 20, 2004

Include with Form ST-100

305

Sales tax identification number and Legal name (Print ID# 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 back).

Table with 6 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Taxable sales and services, Column D Purchases subject to tax, Column E Tax rate, Column F Sales and use tax (C + D) x E. Rows include Parking, Hotel/motel room occupancy, and Miscellaneous services.

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

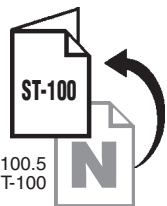
Include this column total on Form ST-100, page 2, Column C, in box 3.

Include this column total on Form ST-100, page 2, Column D, in box 4.

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

PART 4 - Calculate vendor collection credit adjustment. Table with 2 columns: Description, Amount. Rows include Amount from Part 1, Part 2, Part 3, and Adjustment total.

Enter this column total on Form ST-100, page 4, Step 7A.



Insert Form ST-100.5 inside Form ST-100

Quarterly Schedule N Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period September 1, 2004, through November 30, 2004.

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, enter it in parentheses.

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 E, and enter the resulting tax in Column F.

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 both Part 1 of Form ST-100.5 and Form ST-100.5-ATT. If you provide parking services but did not receive Form ST-100.5-ATT, call 1 800 462-8100 to request this form.

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 10½% 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 8%%).
- Report rents (in box 6) for the 91st through 180th days of room occupancy (subject to the 4¼% 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 any 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 interior cleaning and maintenance services contracts for a period of less than 30 days, or for occasional cleaning contracts or maintenance (subject to a combined state and local sales tax rate of 8%%).
- Report receipts (in box 8) from interior cleaning and maintenance services contracts for a period of 30 days or more (subject to a combined state and local sales tax rate of 8%%).
- Report receipts (in box 9) from credit rating and credit reporting services (subject to the 4¼% local tax only).
- Report receipts (in box 10) from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments (subject to the 4¼% local tax only).

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column F.

- For protective and detective services, report receipts from sales in box 11 and purchases subject to tax for which tax has not been paid in box 12 (subject to a combined state and local sales tax rate of 8%%).
- For interior decorating and design services taxable at the 4½% rate, report receipts from sales in box 13 and purchases subject to tax for which tax has not been paid in box 14. These services are not subject to the tax imposed on selected services in New York City, but are subject to the 4¼% tax imposed by New York State and the ¼% tax imposed in the Metropolitan Commuter Transportation District (MCTD).

Column totals

Enter in the appropriate boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include these column totals on Form ST-100, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

PART 4 — Calculate vendor collection credit adjustment

You may take the vendor collection credit only against sales on which state sales tax is due. Any sales that are subject only to local tax must be subtracted from total sales reported on Form ST-100, before the credit can be computed. In Part 4, the local tax only boxes have been listed. Enter the Column C box amounts indicated and total them. Enter this Part 4 adjustment total on Form ST-100, page 4, Step 7A, on the Schedule N line.

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?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.