in New York City

Taxes on Parking Services

Quarterly Schedule N-ATT for Part-Quarterly Filers

File as an attachment to Quarterly Schedule N



For tax period

December 1, 2008, through February 28, 2009

Due date:

Friday, March 20, 2009

Include with Quarterly Schedule N for Part-Quarterly Filers (Form ST-810.5)

 \square If you are an **exempt organization**, check here and complete Section A only.

Section A	Section B Complete Section B for each facility located within Manhattan. Attach additional photocopied sheets or forms, if needed.				
Complete Section A for each facility you operate. Any address listed must include a ZIP code.					
Location I Check here if outside Manhattan		Column A	Column B	Column C	Column D
Address	Month	Weekday* 18 ³ / ₈ %	Weekend** 18 ³ / ₈ %	Monthly 183/8%	Manhattan residents 103/8%
ZIP code					
Maximum daily rate	1	.00	.00	.00	.00
Licensed vehicle capacity					
Enter below all license numbers for this facility	2	.00	.00	.00	.00
	3	.00	.00	.00	.00
	Total	.00	.00	.00	.00
Location II Check here if outside Manhattan		Column A	Column B	Column C	Column D
Address	Month	Weekday* 183/8%	Weekend** 18 ³ / ₈ %	Monthly 183/8%	Manhattan residents 103/8%
ZIP code					
Maximum daily rate	1	.00	.00	.00	.00
Licensed vehicle capacity					
Enter below all license numbers for this facility	2	.00	.00	.00	.00
	3	.00	.00	.00	.00
	Total	.00	.00	.00	.00
Location III		Column A	Column B	Column C	Column D
Address	Month	Weekday* 18 ³ / ₈ %	Weekend** 183/8%	Monthly 18 ³ / ₈ %	Manhattan residents 103/8%
ZIP code					
Maximum daily rate	1	.00	.00	.00	.00
Licensed vehicle capacity					
Enter below all license numbers for this facility	2	.00	.00	.00	.00
	3	.00	.00	.00	.00
	Total	.00	.00	.00	.00
Location IV		Column A	Column B	Column C	Column D
Address	Month	Weekday* 18 ³ / ₈ %	Weekend** 183/8%	Monthly 183/8%	Manhattan residents 103/8%
ZIP code					
Maximum daily rate	1	.00	.00	.00	.00
Licensed vehicle capacity					
Enter below all license numbers for this facility	2	.00	.00	.00	.00
	3	.00	.00	.00	.00
	Total	.00	.00	.00	.00

Quarterly Schedule N-ATT for Part-Quarterly Filers Instructions

Taxes on Parking Services in New York City

Report transactions for the period December 1, 2008, through February 28, 2009.

Who must file

Complete Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers*, and Form ST-810.5, *Quarterly Schedule N for Part-Quarterly Filers*, if you are required to collect tax on the services of parking, garaging, or storing of motor vehicles in New York City.

All exempt organizations and vendors whose facilities are located outside Manhattan must complete only *Section A* of Form ST-810.5-ATT. Vendors conducting business in Manhattan must complete both Sections A and B of Form ST-810.5-ATT.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*, or on your business's *Certificate of Authority* for sales and use tax.

Exempt organizations — Check the box beneath the identification number and name boxes, and complete *Section A*.

Other parking providers — There are spaces for four different locations to be listed in both Sections A and B. If you need to report for more than four facilities, photocopy this form or request additional copies (see *Need help?* on Form ST-810-I if you need to obtain forms).

Section A — All New York City locations

The maximum daily rate indicated in Section A 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 Affairs (DCA). The licensed vehicle capacity refers to the capacity most recently authorized by the DCA. The license number refers to the license the DCA issued for the facility. If the DCA has issued more than one license for the facility, the vendor must list every license number issued for that location. If the facility is not required to be licensed, this area should be left blank, but vehicle capacity must be shown.

Complete the information requested in *Section A* for every New York City facility you operate, whether the facility is located inside or outside Manhattan. Check the box in *Section A* if your facility is located **outside Manhattan**, and fill in the **complete address**, **including the ZIP code**. If your facility is not required to be licensed by the DCA, complete the rest of *Section A*, and enter your vehicle capacity in the section marked *Licensed vehicle capacity*.

Do **not** check the box in *Section A* if your facility is located **in Manhattan**, but complete the remainder of *Section A* and all of *Section B*. You **must** complete *Section B* if your facility is located in Manhattan.

Section B — Manhattan locations

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

Enter in Column A the total weekday (Monday through Friday) receipts taxed at 18 \% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column A.

Enter in Column B the total weekend (Saturday and Sunday) receipts taxed at $18^3/9$ % for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column B.

Enter in Column C the total monthly receipts for **nonresident** parking purchased on a monthly (or longer term) basis taxed at 18%% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column C.

Enter in Column D the total monthly receipts for **Manhattan residents** parking taxed at 10%% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column D.

The total receipts reported in Columns A, B, and C represent the Manhattan receipts subject to tax at 183/8%. Report the Manhattan receipts subject to tax at 103/8% in 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-810.5, Part 1, Column C, box 2.

The grand total from Column D in Section B for all locations must equal the amount reported on Form ST-810.5, Part 1, Column C, box 3.

Filing this schedule

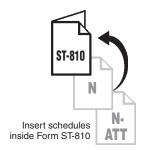
File a completed Form ST-810.5-ATT with Form ST-810.5 and any other attachments to Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

A parking facility operator's regular sales and compensating use tax return will be deemed incomplete and not filed unless a properly completed Form ST-810.5-ATT is submitted for each separate parking facility. Any address listed on Form ST-810.5-ATT must include a ZIP code.

If the operator's return is deemed not filed, the statute of limitations that limits the time to assess additional sales and compensating use tax does not begin to run (that is, additional taxes for the period may be assessed at any time).

Need help? and Privacy notification

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



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