

# APPLICATION FOR MANHATTAN RESIDENT PARKING TAX EXEMPTION

PLEASE PRINT OR TYPE

NAME OF APPLICANT: LAST	FIRST	M.I.	SOCIAL SECURITY NUMBER	<input type="text"/>	<input type="text"/>	<input type="text"/>
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PLEASE INDICATE THE REASON YOU ARE FILING THIS APPLICATION, COMPLETE THE APPROPRIATE SECTION(S) AND THE CERTIFICATION.

- This is a new request. I do not currently have a Parking Tax Exemption Certificate for another vehicle on your files. (Please complete Sections A, B and C)
- This is a request to add an additional vehicle to your files. I currently have a Parking Tax Exemption Certificate for another vehicle with the license number:   
(Please complete Sections B and C)
- The following changes have occurred. Please reissue a Parking Tax Exemption Certificate. My current certificate is for the License Plate number: 
  - A change in Manhattan residence. (Please complete Section A.)
  - A change in the principal parking facility. (Please complete Section B.)
  - A change in vehicle information. (Please complete Section C.)

## SECTION A - MANHATTAN RESIDENTIAL ADDRESS INFORMATION

ADDRESS (NUMBER AND STREET)	<b>NOTE</b>	The following documentation must be submitted when you complete this section: ● photocopy of <u>one</u> document showing your Manhattan residential address (e.g., residential lease or deed, voter registration card, utility bill, driver's license, etc.)
CITY AND STATE		
ZIP CODE		
<b>New York, NY</b>		

## SECTION B - PRINCIPAL PARKING FACILITY INFORMATION

NAME OF PARKING FACILITY	ADDRESS OF PARKING FACILITY	ZIP CODE
		<b>New York, NY</b>
Please provide the Consumer Affairs license number of the parking facility, or the Department of Finance assigned number, if the facility is a residential parking facility. <b>Your application cannot be processed without this information.</b> These numbers are 6 or 7 digits or letters and may be obtained from the parking facility operator.		<input type="text"/>

## SECTION C - VEHICLE INFORMATION

LICENSE PLATE NUMBER	MAKE OF VEHICLE	YEAR	<b>NOTE</b>	The following documentation must be submitted when you complete this section: ● photocopy of the current vehicle registration. See "How to complete the Application", Step 3, paragraph 3.
<input type="text"/>	<input type="text"/>	<input type="text"/>		

## CERTIFICATION

I hereby certify that I reside at the above primary residence, I own my vehicle or lease my vehicle for a term of one year or more, my vehicle is registered in New York in accordance with the vehicle and traffic law, I garage it on a monthly basis or longer and do not use my vehicle for trade or business.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## MAILING INSTRUCTIONS

Please send your completed application, along with any required documentation to:

NYC Department of Finance  
Parking Tax Exemption Section  
25 Elm Place, 3rd Floor  
Brooklyn, NY 11201

**NOTE**  
THIS APPLICATION WILL NOT BE PROCESSED UNLESS IT IS COMPLETE AND ANY REQUIRED DOCUMENTATION IS SUBMITTED. UNPROCESSIBLE APPLICATIONS WILL BE RETURNED.

# MANHATTAN RESIDENT PARKING TAX EXEMPTION APPLICATION

## PURPOSE OF EXEMPTION CERTIFICATE

The purpose of the Exemption Certificate is to provide proof to parking facility operators that the owner or lessee of a motor vehicle is not required to pay the additional New York City 8% Parking Tax. For those who qualify, the tax on parking services will be at a rate of 10.5% instead of 18.5%. (The 10.5% rate includes the City 6% tax and the State 4.5% tax that is imposed under State law.) Please note that Tax Law §1105 and 1107 have been amended effective 12/1/96 to exempt from tax garage facilities owned by the City or City Agency or a public corporation, the majority of whose members are appointed by the Chief Executive Officer of such City or legislative body of the City.

## WHO IS ELIGIBLE

Any individual who fulfills **ALL** of the following requirements is eligible for a Parking Tax Exemption Certificate:

1. has his or her primary residence in Manhattan
2. owns a motor vehicle or leases it for a term of one year or more
3. registers the vehicle pursuant to the vehicle and traffic law at his or her primary Manhattan residential address, or, in the case of a leased vehicle that is registered pursuant to the vehicle and traffic law, leases the vehicle at such address, and
4. does not use the vehicle for business purposes.

A **primary residence** is a permanent place of residence where the individual resides or intends to reside more than 183 days in the 12 months following the date of the application for exemption. Factors examined in making this determination include the dwelling place designated as the individual's address on such items as his or her motor vehicle registration, income tax return, driver's license, voter registration card or documents filed with public agencies. (See 19 RCNY §19-01 "Primary Residence".)

The term "**lease for a term of one year or more**" shall not include any lease the term of which is less than one year irrespective of the fact that the cumulative period for which such lease may be in effect is one year or more as the result of the right to exercise an option to renew or other like provision.

The parking Tax Exemption Certificate will be issued provided that services are rendered on a monthly basis or longer at the facility that is the principal parking facility when the vehicle is not in use.

A **principal parking facility** is the facility where the motor vehicle is parked, garaged, or stored the majority of the time.

## WHEN AND WHERE TO APPLY/IMPORTANT DEADLINES

Completed applications, along with any requested documentation, should be mailed to the Parking Tax Exemption Section. Applications must be received by the last day of the month to ensure that a certificate will be dated for that month. Parking Tax Exemption certificates will not be issued in person. All exemption certificates will be mailed to applicants. The certificate should be given to your parking facility prior to payment for services for the month in which it becomes effective. Payments made before the certificate is presented to the parking facility are not exempt. No refunds can be issued.

### Please note the following:

- The Parking Tax Exemption Certificate becomes effective on the first day of the month for which it is issued and remains valid until the date noted on the certificate.
- The certificate will be honored only by the parking facility designated. The certificate will be valid only for the vehicle designated.

## PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires all agencies requesting identifying numbers to *inform* individuals from whom they seek information why the request is being made and how the information is used. The disclosure of identifying numbers, including Social Security numbers, is required by Sections 11-102.1 and 11-537 of the Administrative Code of the City of New York. Such numbers which are disclosed on any report or return are used for tax administration purposes, and as may be required by law, or when the taxpayer gives written authorization to this department for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his/her return.

## HOW TO COMPLETE THE APPLICATION

**Step 1:** Print or type your name and social security number.

**Step 2:** Indicate the reason for filing this application by checking the appropriate box.

**1. New Request.** If you do not have a Parking Tax Exemption Certificate for the current period, please check this box and complete Sections A, B and C.

**2. Additional Vehicle.** If you have a Parking Tax Exemption Certificate for the current period, please check this box and indicate the license plate number. Then complete Sections B and C as they pertain to the additional vehicle.

**3. Reissuance of a Certificate due to a change of residential address, parking facility, Consumer Affairs license number, motor vehicle or license plate subsequent to issuance of Exemption Certificate.** Should any of these changes occur during the effective period of your Parking Tax Exemption Certificate, the certificate will become invalid and a new certificate must be issued.

3.1 If you have changed your Manhattan residential address, please check this box and complete Section A.

3.2 If you have changed the parking facility, or the parking facility gets a new Consumer Affairs License Number, please check this box and complete Section B.

3.3 If you change your license plate number and/or your vehicle, please check this box and complete Section C.

Note: If more than one type of change has occurred, please check all applicable boxes and complete Sections A, B and/or C as appropriate.

**Step 3:** Complete Section A, B and/or C as appropriate.

**1. Section A.** Please provide us with your Manhattan residential address. You must provide photocopies of one document ((e.g., residential lease or deed, voter registration card, utility bill, driver's license, etc.) to prove residency.

**2. Section B.** Please provide us with the name and address of the principal parking facility. Provide the facility's Consumer Affairs license number or the Department of Finance assigned number. These numbers may be obtained from the parking facility operator.

A **residential parking facility** is a garage or parking lot maintained, operated, or conducted by the owner or lessee of a multiple dwelling for the exclusive accommodation of the tenants or residents of such multiple dwelling and is therefore exempt from the Consumer Affairs Licensing Law.

**3. Section C.** Please provide us with the license plate number, make and year of vehicle. You must provide a photocopy of the current vehicle registration receipt showing your current Manhattan residential address or, for a leased vehicle registered to the lessor, a current New York registration and a copy of the lease agreement showing your current Manhattan residence address.

**Step 4:** Certification. Sign and date the application.

**Step 5:** Mail the completed application and documentation to:

**New York City Department of Finance  
Parking Tax Exemption Section  
25 Elm Place, 3rd Floor  
Brooklyn, NY 11201**

**FOR INFORMATION OR ASSISTANCE, CALL: (718) 935-6079/6080**

## IMPORTANT REMINDER

**Your application will not be processed unless it is complete and any required documentation is submitted. Unprocessable applications will be returned.**

## PENALTIES

**Any person who improperly obtains or misuses a Parking Tax Exemption Certificate will be liable for penalties of not more than \$100 in the case of negligence and not more than \$500 in the case of fraud. A person filing a false application may also be prosecuted under the penal law. These shall be in addition to any penalties imposed under Section 1145 of Article 28 of the New York State Tax Law.**