

APPLICATION FOR RENEWAL OF MANHATTAN RESIDENT PARKING TAX EXEMPTION

PLEASE VERIFY THE INFORMATION PREPRINTED IN THE SHADED AREAS ON THIS APPLICATION. CORRECTIONS SHOULD BE MADE IN THE APPROPRIATE AREA TO THE RIGHT OF THE PREPRINTED INFORMATION.

SECTION A - SOCIAL SECURITY INFORMATION

SOCIAL
SECURITY
NUMBER:

SOCIAL
SECURITY
NUMBER:

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SECTION B - MANHATTAN RESIDENTIAL ADDRESS

NAME AND ADDRESS (number & street)

CITY AND STATE

ZIP CODE

New York, NY

SECTION C - PRINCIPAL PARKING FACILITY INFORMATION

NAME/ADDRESS AND OPERATOR NUMBER OF PARKING FACILITY

NAME OF PARKING FACILITY

ADDRESS OF PARKING FACILITY

OPERATOR NUMBER:
(ASK YOUR PARKING FACILITY
OPERATOR FOR THIS NUMBER)

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For a residential parking facility for the exclusive use of the residents of a multiple dwelling building, this number is assigned by the Department of Finance. All other facilities are licensed by the Department of Consumer Affairs.

SECTION D - VEHICLE INFORMATION

LICENSE PLATE
NUMBER:

LICENSE PLATE
NUMBER:

MAKE OF VEHICLE:

MAKE OF VEHICLE:

YEAR:

YEAR:

SECTION E - DOCUMENTATION

No documentation is required if there are no changes to the preprinted information above. If changes are noted above, please see the instructions in Step 5 on the reverse side.

SECTION F - 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

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THIS APPLICATION WILL NOT BE PROCESSED UNLESS IT IS COMPLETE AND ANY REQUIRED DOCUMENTATION IS SUBMITTED. UNPROCESSED APPLICATIONS WILL BE RETURNED. TO ENSURE THE RECEIPT OF AN EXEMPTION CERTIFICATE FOR A PARTICULAR MONTH, YOUR RENEWAL APPLICATION MUST BE RECEIVED BY THE END OF THAT MONTH.

**FOR
INFORMATION
CALL:**

(718) 935-6079/6080

MANHATTAN RESIDENT PARKING TAX EXEMPTION RENEWAL 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 required documentation, should be mailed to the Parking Tax Exemption Section. To ensure the receipt of an exemption certificate for a particular month, your renewal application must be received by the last day of 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.

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.

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: Verify the accuracy of the social security number preprinted in Section A of the enclosed renewal application. Corrections should be made to the right of the shaded area.

Step 2: Verify the accuracy of the Manhattan residential address preprinted in Section B of the enclosed renewal application. Corrections should be made to the right of the shaded area.

Step 3: Verify the accuracy of the principal parking facility information; name, address and operator number preprinted in Section C of the enclosed renewal application. Corrections should be made to the right of the shaded area.

Please note that if a change has occurred, you must provide the name and address of the parking facility as well as the operator number. Parking facilities licensed by the Department of Consumer Affairs receive this number from that agency. Residential parking facilities (as described below) receive the operator number from the Department of Finance. You may obtain these numbers directly from the parking facility operator. They contain 6 or 7 digits or letters.

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.

Step 4: Verify the accuracy of the vehicle information; license plate number, make of vehicle and year, preprinted in Section D of the enclosed renewal application. Corrections should be made to the right of the shaded area.

Step 5: DOCUMENTATION

There is no documentation required if the preprinted information in the shaded areas is accurate, or if the only change to the renewal application is to the parking facility (Section C.) Minor changes to preprinted information (e.g., a correction to the spelling of your name, or the addition of an apartment number) are similarly exempt from the documentation requirement. In such cases, proceed to steps 6 & 7 (sign and date the renewal application and mail it to the address specified.)

If there is a change of your Manhattan address in Section B, please provide photocopies of two documents showing your Manhattan residential address (e.g., residential lease or deed, voter's registration card, utility bill, drivers license, etc.)

If there is a change or correction of vehicle information (license plate number, make or year) in Section D, please provide the current vehicle registration receipt indicating your Manhattan residential address or, in the case of a leased vehicle registered to the lessor, a current New York registration and a copy of your vehicle lease agreement showing your current Manhattan residential address.

Step 5: CERTIFICATION

Sign and date the application in the space provided in Section F of the enclosed renewal application.

Step 5: Mail your 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.

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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.