



File as an attachment to Form ST-101



Include with Form ST-101

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services

Report sales of these services to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.8-ATT, Annual Schedule T-ATT.

For tax period: March 1, 2003, through February 29, 2004

Due date: Monday, March 22, 2004

A04

Sales tax identification number and Legal name (Print ID# and name as shown on Form ST-101 or Certificate of Authority)

Who must file

Complete and file Form ST-101.8, Annual Schedule T, if you:

- Provide telephone and telegraph service (including residential service) in the city school districts (including the counties and cities in which they are located) listed on Form ST-101.8.
Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Sales of the above services to a Qualified Empire Zone Enterprise (QEZE) are reported on Form ST-101.8-ATT, Annual Schedule T-ATT.

If you must file Form ST-101.8, you must also complete Form ST-101, New York State and Local Annual Sales and Use Tax Return. Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the column totals on Form ST-101, per column instructions on page 3 of this schedule.

Note: Include all other sales of telephone services (including telephone answering services), or telegraph services in localities not listed on Form ST-101.8, in the amount reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-101.8, or on the appropriate jurisdiction line on Form ST-101.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 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.

Part 1

Enter in Column C your taxable sales of telephone services (including telephone answering services), or telegraph services to customers located in the taxing jurisdictions listed. Report in Column D your purchases of the services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Part 2 — Totals for vendor collection credit calculation

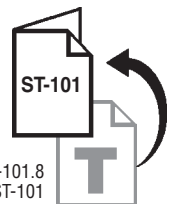
You may take the vendor collection credit only against sales on which state sales tax is due. Currently, all sales reported on Form ST-101.8 are subject to state sales tax and are therefore eligible for the vendor collection credit. Enter the Column C amounts as indicated. Enter these totals on Form ST-101, page 7, on the Schedule T lines.

Filing this schedule

File a completed Form ST-101.8 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Privacy notification

See Form ST-101-I, Instructions for Form ST-101, page 4.



Insert Form ST-101.8 inside Form ST-101

**PART 1** Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services  
(see instructions).

Column A Taxing jurisdiction (S. D. = School District; jurisdictions are listed in county order)	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax x	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Albany S. D. (3/1/03 - 5/31/03)	AL 0163	.00	.00	11%	
Albany S. D. (6/1/03 - 2/29/04)	AL 0184	.00	.00	11¼%	
Cohoes S. D. (3/1/03 - 5/31/03)	CO 0126	.00	.00	11%	
Cohoes S. D. (6/1/03 - 2/29/04)	CO 0129	.00	.00	11¼%	
Watervliet S. D. (3/1/03 - 5/31/03)	WA 0134	.00	.00	11%	
Watervliet S. D. (6/1/03 - 2/29/04)	WA 0155	.00	.00	11¼%	
Hudson S. D. (3/1/03 - 5/31/03)	HU 1015	.00	.00	11%	
Hudson S. D. (6/1/03 - 2/29/04)	HU 1032	.00	.00	11¼%	
Lackawanna S. D. (3/1/03 - 5/31/03)	LA 1425	.00	.00	11%	
Lackawanna S. D. (6/1/03 - 2/29/04)	LA 1420	.00	.00	11¼%	
Gloversville S. D. (outside city) (3/1/03 - 5/31/03)	GL 1742	.00	.00	10%	
Gloversville S. D. (outside city) (6/1/03 - 2/29/04)	GL 1762	.00	.00	10¼%	
Gloversville S. D. (inside city) (3/1/03 - 5/31/03)	GL 1743	.00	.00	10%	
Gloversville S. D. (inside city) (6/1/03 - 2/29/04)	GL 1763	.00	.00	10¼%	
Johnstown S. D. (outside city/in Fulton County) (3/1/03 - 5/31/03)	JO 1734	.00	.00	10%	
Johnstown S. D. (outside city/in Fulton County) (6/1/03 - 2/29/04)	JO 1773	.00	.00	10¼%	
Johnstown S. D. (inside city/in Fulton County) (3/1/03 - 5/31/03)	JO 1735	.00	.00	10%	
Johnstown S. D. (inside city/in Fulton County) (6/1/03 - 2/29/04)	JO 1772	.00	.00	10¼%	
Batavia S. D. (3/1/03 - 5/31/03)	BA 1857	.00	.00	11%	
Batavia S. D. (6/1/03 - 2/29/04)	BA 1853	.00	.00	11¼%	
Watertown S. D. (3/1/03 - 5/31/03)	WA 2215	.00	.00	10%	
Watertown S. D. (6/1/03 - 2/29/04)	WA 2277	.00	.00	10¼%	
Johnstown S. D. (in Montgomery County) (3/1/03 - 5/31/03)	JO 2725	.00	.00	10%	
Johnstown S. D. (in Montgomery County) (6/1/03 - 2/29/04)	JO 2730	.00	.00	11¼%	
Glen Cove S. D. (3/1/03 - 5/31/03)	GL 8255	.00	.00	11½%	
Glen Cove S. D. (6/1/03 - 2/29/04)	GL 8270	.00	.00	11¾%	
Long Beach S. D. (3/1/03 - 5/31/03)	LO 8235	.00	.00	11½%	
Long Beach S. D. (6/1/03 - 2/29/04)	LO 8280	.00	.00	11¾%	
Niagara County (outside the following) (3/1/03 - 5/31/03)	NI 2979	.00	.00	8%	
Niagara County (outside the following) (6/1/03 - 2/29/04)	NI 2947	.00	.00	8¼%	
Niagara Falls S. D. (3/1/03 - 5/31/03)	NI 2990	.00	.00	11%	
Niagara Falls S. D. (6/1/03 - 2/29/04)	NI 9202	.00	.00	11¼%	
Lockport (city) (3/1/03 - 5/31/03)	LO 2995	.00	.00	8%	
Lockport (city) (6/1/03 - 2/29/04)	LO 9223	.00	.00	8¼%	
Utica S. D. (3/1/03 - 5/31/03)	UT 3069	.00	.00	11%	
Utica S. D. (6/1/03 - 2/29/04)	UT 3078	.00	.00	11¼%	
Orange County (outside the following) (3/1/03 - 5/31/03)	OR 3360	.00	.00	7¼%	
Orange County (outside the following) (6/1/03 - 2/29/04)	OR 3300	.00	.00	7½%	
Middletown S. D. (3/1/03 - 5/31/03)	MI 3344	.00	.00	10¼%	
Middletown S. D. (6/1/03 - 2/29/04)	MI 3392	.00	.00	10½%	
Newburgh (city) (3/1/03 - 5/31/03)	NE 3353	.00	.00	7¼%	
Newburgh (city) (6/1/03 - 2/29/04)	NE 3397	.00	.00	7½%	
Port Jervis (city) (3/1/03 - 5/31/03)	PO 3362	.00	.00	7¼%	
Port Jervis (city) (6/1/03 - 2/29/04)	PO 3399	.00	.00	7½%	
Troy S. D. (9/1/03 - 2/29/04)	TR 3852	.00	.00	10¼%	
Ogdensburg S. D. (3/1/03 - 5/31/03)	OG 4076	.00	.00	10%	
Ogdensburg S. D. (6/1/03 - 2/29/04)	OG 4049	.00	.00	10¼%	

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Schenectady S. D. (3/1/03 - 5/31/03)	SC 4216	.00	.00	10½%	
Schenectady S. D. (6/1/03 - 2/29/04)	SC 4220	.00	.00	11¼%	
Hornell S. D. (outside city) (3/1/03 - 5/31/03)	HO 4655	.00	.00	10½%	
Hornell S. D. (outside city) (6/1/03 - 2/29/04)	HO 4667	.00	.00	10¾%	
Hornell S. D. (inside city) (3/1/03 - 5/31/03)	HO 4656	.00	.00	10½%	
Hornell S. D. (inside city) (6/1/03 - 2/29/04)	HO 4668	.00	.00	10¾%	
New Rochelle S. D. (3/1/03 - 5/31/03)	NE 6898	.00	.00	11¼%	
New Rochelle S. D. (6/1/03 - 2/29/04)	NE 6699	.00	.00	11½%	
White Plains S. D. (3/1/03 - 5/31/03)	WH 6548	.00	.00	10¾%	
White Plains S. D. (6/1/03 - 2/29/04)	WH 5538	.00	.00	11%	
<b>Column totals:</b>		.00	.00		

Include this column total on Form ST-101, page 2, Column C, in box 3.

Include this column total on Form ST-101, page 2, Column D, in box 4.

Include this column total on Form ST-101, page 2, Column F, in box 5.

**PART 2 — Totals for vendor collection credit calculation**

March 1, 2003, through May 31, 2003		June 1, 2003, through February 29, 2004	
Taxable sales and services for 3/1/03 - 5/31/03 from Column C	1 .00	Taxable sales and services for 6/1/03 - 2/29/04 from Column C	2 .00

Enter this amount on Form ST-101, page 7, Section 1, Part 1, in box 5.

Enter this amount on Form ST-101, page 7, Section 2, Part 1, in box 18.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



### Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
BUSINESS TAX INFORMATION CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227