



# Taxes on Telephone Services

File as an attachment to Form ST-100



For 4th quarter tax period:  
**December 1, 2025, through February 28, 2026**

Due date:  
**Friday, March 20, 2026**

Include with  
Form ST-100

**426**

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)
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Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 2).

Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services (see instructions on page 2).

Column A Taxing jurisdiction <small>(S. D. = School District; jurisdictions are listed in county order)</small>	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 <small>(C + D) x E</small>
Albany S. D.	AL 0188	.00	.00	11%	
Cohoes S. D.	CO 0149	.00	.00	11%	
Watervliet S. D.	WA 0193	.00	.00	11%	
Hudson S. D.	HU 1036	.00	.00	11%	
Poughkeepsie S. D.	PO 1349	.00	.00	11 <sup>1</sup> / <sub>8</sub> %	
Lackawanna S. D.	LA 1456	.00	.00	11 <sup>3</sup> / <sub>4</sub> %	
Gloversville S. D. (outside city)	GL 1788	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1787	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1796	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1794	.00	.00	11%	
Batavia S. D.	BA 1859	.00	.00	11%	
Watertown S. D.	WA 2287	.00	.00	11%	
Johnstown S. D. (in Montgomery County)	JO 2734	.00	.00	11%	
Glen Cove S. D.	GL 8276	.00	.00	11 <sup>5</sup> / <sub>8</sub> %	
Long Beach S. D.	LO 8290	.00	.00	11 <sup>5</sup> / <sub>8</sub> %	
Niagara County (outside the following)	NI 2921	.00	.00	8%	
Niagara Falls S. D.	NI 9203	.00	.00	11%	
Lockport (city)	LO 9232	.00	.00	8%	
Utica S. D.	UT 3090	.00	.00	11 <sup>3</sup> / <sub>4</sub> %	
Orange County (outside the following)	OR 1373	.00	.00	8 <sup>1</sup> / <sub>8</sub> %	
Middletown S. D.	MI 1374	.00	.00	11 <sup>1</sup> / <sub>8</sub> %	
Newburgh S. D. (outside city)	NE 1366	.00	.00	11 <sup>1</sup> / <sub>8</sub> %	
Newburgh S. D. (inside city)	NE 1367	.00	.00	11 <sup>1</sup> / <sub>8</sub> %	
Port Jervis (city)	PO 1377	.00	.00	8 <sup>1</sup> / <sub>8</sub> %	
Rensselaer S. D.	RE 3810	.00	.00	11%	
Troy S. D.	TR 3843	.00	.00	11%	
Ogdensburg S. D. (outside city)	OG 4030	.00	.00	11%	
Ogdensburg S. D. (inside city)	OG 4032	.00	.00	11%	
Schenectady S. D.	SC 4226	.00	.00	11%	
Hornell S. D.	HO 4674	.00	.00	10 <sup>1</sup> / <sub>2</sub> %	
Mount Vernon S. D. (outside city)	MO 5548	.00	.00	11 <sup>3</sup> / <sub>8</sub> %	
Mount Vernon S. D. (inside city)	MO 5571	.00	.00	11 <sup>3</sup> / <sub>8</sub> %	
New Rochelle S. D.	NE 6689	.00	.00	11 <sup>3</sup> / <sub>8</sub> %	
Peekskill S. D.	PE 6512	.00	.00	11 <sup>3</sup> / <sub>8</sub> %	
Rye S. D.	RY 6679	.00	.00	11 <sup>3</sup> / <sub>8</sub> %	
White Plains S. D.	WH 6516	.00	.00	11 <sup>3</sup> / <sub>8</sub> %	
<b>Column totals:</b>		.00	.00		

▲ 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.

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# Quarterly Schedule T Instructions

## Taxes on Telephone Services

### General information

#### Who must file

You must complete and file Form ST-100.8, *Quarterly Schedule T*, if you:

- provide telephone and telegraph service (including residential service) in the city school districts (including the counties and cities where they are located) listed on Form ST-100.8, or
- purchased the above services or property without paying tax (under direct payment permits, exempt purchase certificates, or otherwise).

To report other purchases subject to tax where the tax has not been paid, use Form ST-100 or other schedules.

#### Requirement to file Form ST-100

If you must complete this schedule, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*.

In Step 3 of Form ST-100, report any taxable sales and purchases you are not reporting on this or any other schedule.

### Specific instructions

#### Identification number and name

Print the sales tax identification number and legal name of your business, as shown on Form ST-100 or on your business's Certificate of Authority for sales and use tax.

#### Credits

If you are claiming credits for the jurisdictions on this schedule:

1. In Columns C and D on each jurisdiction line, enter the amount of taxable sales and services in the jurisdiction **minus** the amount of any credits for that jurisdiction. If the result is a negative number, show the negative using a minus sign (-).
2. On page 1 of Form ST-100:
  - mark an **X** in the *Are you claiming any credits* box, and
  - include the credit amounts for the jurisdictions on this schedule in the box for the total amount of credits claimed.
3. Complete and submit Form ST-100-ATT, *Quarterly Schedule CW*, to provide information about the types of credits you claimed.
4. Complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address in the instructions with documentation to substantiate your claim.

#### Calculate tax

1. For each jurisdiction:
  - a. In Column C, enter your taxable sales of telephone services (including telephone answering services) or telegraph services to customers.
  - b. In Column D, enter your purchases of the services listed above where you did not pay tax (under direct payment permits, exempt purchase certificates, or otherwise).
  - c. Add Columns C and D.
  - d. Multiply the total by the tax rate in Column E.
  - e. Enter the resulting tax in Column F.

2. Add the amounts in Column C, then enter the result in the *Column totals* box for Column C.
3. Add the amounts in Column D, then enter the result in the *Column totals* box for Column D.
4. Add the amounts in Column F, then enter the result in the *Column totals* box for Column F.
5. Report the column totals on Form ST-100, as noted in the column instructions directly on this schedule.

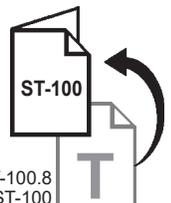
For localities **not** listed on Form ST-100.8, include all other sales of telephone services, telephone answering services, or telegraph services in the amount you report on Form ST-100 in Step 3. You must report your taxable usage of utilities purchased in New York State on this schedule or Form ST-100 on the appropriate jurisdiction line.

#### Filing this schedule

File a completed Form ST-100.8 and any other applicable schedules with Form ST-100 by the due date. Keep a copy of your completed return for your records.

#### Need help? and Privacy notification

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



Insert Form ST-100.8  
inside Form ST-100

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