Department of Taxation and Finance

Taxes on Telephone Services

Quarterly Schedule T

File as an attachment to Form ST-100

T

For 1st quarter tax period:
March 1, 2017, through May 31, 2017

Due date:
Tuesday, June 20, 2017

Include with Form ST-100

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Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

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** (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** ×	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) x E
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%	
Lackawanna S.D.	LA 1456	.00	.00	11¾%	
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	11⅝%	
Long Beach S. D.	LO 8290	.00	.00	11⅝%	
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	11¾%	
Orange County (outside the following)	OR 1373	.00	.00	8⅛%	
Middletown S. D.	MI 1374	.00	.00	11⅛%	
Newburgh S. D. (outside city)	NE 1366	.00	.00	11⅛%	
Newburgh S. D. (inside city)	NE 1367	.00	.00	11⅛%	
Port Jervis (city)	PO 1377	.00	.00	8⅛%	
Rensselaer S. D.	RE 3810	.00	.00	11%	
Troy S. D.	TR 3843	.00	.00	11%	
Ogdensburg S. D.	OG 4052	.00	.00	11%	
Schenectady S. D.	SC 4226	.00	.00	11%	
Hornell S. D.	HO 4674	.00	.00	10½%	
Mount Vernon S. D. (outside city)	MO 5548	.00	.00	10⅜%	
Mount Vernon S. D. (inside city)	MO 5571	.00	.00	11⅜%	
New Rochelle S. D.	NE 6689	.00	.00	11⅜%	
Peekskill S. D.	PE 6512	.00	.00	10⅜%	
Rye S. D.	RY 6679	.00	.00	10⅜%	
White Plains S. D.	WH 6516	.00	.00	11⅜%	
Column totals:		.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

Report transactions for the period March 1, 2017, through May 31, 2017.

Who must file

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 in which they are located) listed on Form ST-100.8.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

If you must file Form ST-100.8, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Report in Step 3 of Form ST-100 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name as shown on Form ST-100 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, show the negative using a minus sign (-). Mark an ***X*** in the *Are you claiming any credits* box on page 1 of Form ST-100 and include the credit amount in the total amount of credits claimed box.

You must also complete and submit Form ST-100-ATT, *Quarterly Schedule CW,* to provide information regarding the types of credits you claimed.

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).

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-100, per column instructions on page 1 of this schedule.

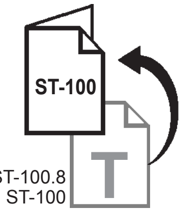
Note: Include all other sales of telephone services, telephone answering services, or telegraph services in localities not listed on Form ST-100.8, in the amount reported on Form ST-100, in Step 3. Use Form ST-100 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-100.8, or on the appropriate jurisdiction line on Form ST-100.

Filing this schedule

File a completed Form ST-100.8 and any other attachments with Form ST-100 by the due date. Be sure to keep a copy of your completed return for your records.

Need help? and Privacy notification

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



Insert Form ST-100.8 inside Form ST-100

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