

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

File as an attachment to Form ST-101



Include with Form ST-101

For tax period: September 1, 2000, through February 28, 2001 (Report sales for tax period 3/1 - 8/31/00 on Schedule B)

Due date: Tuesday, March 20, 2001

A01

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

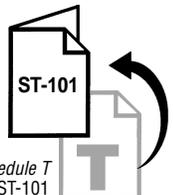
Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services.

Table with 6 columns: Taxing jurisdiction, Jurisdiction code, Taxable sales and services, Purchases subject to tax, Tax rate, Sales and use tax. Includes a 'Column totals' row at the bottom.

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.



Insert Annual Schedule T inside Form ST-101

# Annual Schedule T Instructions

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

Report transactions for the period September 1, 2000, through February 28, 2001.

### Who must file

Complete and file *Annual Schedule T* with Form ST-101 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 in *Annual Schedule T*.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

If you must file *Annual Schedule T*, 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.

### Specific instructions

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

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-101, per column instructions on page 1 of this schedule.

**Note:** Include all other sales of telephone services (including telephone answering services), or telegraph services in localities not listed on *Annual Schedule T*, 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. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on *Annual Schedule T*, or on the appropriate jurisdiction line on Form ST-101.

### Filing this schedule

File a completed *Annual Schedule T* and any other attachments with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, by the due date. Please be sure to keep a copy of your completed return for your records.

### Need help?

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

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

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)

 **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 1 800 225-5829.

 **If you need to write,** address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

### Privacy notification

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