



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

File as an attachment to Form ST-100

For tax period: December 1, 2005, through February 28, 2006

Due date: Monday, March 20, 2006

Include with Form ST-100

406

Report sales of these services to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.8-ATT, Quarterly Schedule T-ATT.

Sales tax identification number and Legal name fields

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

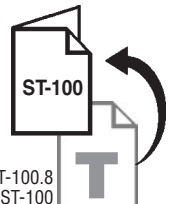
Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services (see instructions on back).

Table with 6 columns: Taxing jurisdiction, Jurisdiction code, Taxable sales and services, Purchases subject to tax, Tax rate, Sales and use tax

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.



Insert Form ST-100.8 inside Form ST-100

Quarterly Schedule T Instructions

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

Report transactions for the period December 1, 2005, through February 28, 2006.

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).

Sales of the above services to a Qualified Empire Zone Enterprise (QEZE) are reported on Form ST-100.8-ATT, *Quarterly Schedule T-ATT*.

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, precede it with a minus sign (-).

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.

Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-100.8 are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column C total on Form ST-100, in box 3, as instructed on page 1 of this schedule.

Filing this schedule

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

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 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

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



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.

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.