1st Quarter

New York State Department of Taxation and Finance

# Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

## Quarterly Schedule T-ATT for Part-Quarterly Filers

**File as an attachment to Quarterly Schedule T**

For tax period:
**March 1, 2008, through May 31, 2008**

Due date:
**Friday, June 20, 2008**

T-ATT

Include with *Quarterly Schedule T for Part-Quarterly Filers* (Form ST-810.8)

0309

| **Sales tax identification number** | **Legal name** *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)* |
|---|---|
| | |

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

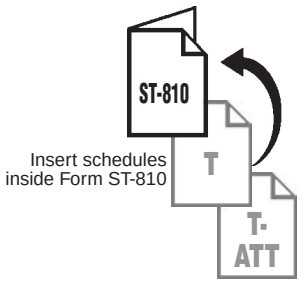
Report sales to, and purchases by, a QEZE subject to tax on telephone services, telephone answering services, and telegraph services.

| 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 K0163 | .00 | .00 | 7% | |
| Cohoes S. D. | CO K0126 | .00 | .00 | 7% | |
| Watervliet S. D. | WA K0134 | .00 | .00 | 7% | |
| Hudson S. D. | HU K1015 | .00 | .00 | 7% | |
| Lackawanna S. D. | LA K1432 | .00 | .00 | 3% | |
| Gloversville S. D. (outside city) | GL K1755 | .00 | .00 | 7% | |
| Gloversville S. D. (inside city) | GL K1765 | .00 | .00 | 7% | |
| Johnstown S. D. (outside city/in Fulton County) | JO K1775 | .00 | .00 | 7% | |
| Johnstown S. D. (inside city/in Fulton County) | JO K1795 | .00 | .00 | 7% | |
| Batavia S. D. | BA K1857 | .00 | .00 | 7% | |
| Watertown S. D. | WA K2284 | .00 | .00 | 6¾% | |
| Johnstown S. D. (in Montgomery County) | JO K2727 | .00 | .00 | 3% | |
| Glen Cove S. D. | GL K8256 | .00 | .00 | 7¼% | |
| Long Beach S. D. | LO K8236 | .00 | .00 | 7¼% | |
| Niagara Falls S. D. | NI K2990 | .00 | .00 | 7% | |
| Lockport (city) | LO K2995 | .00 | .00 | 4% | |
| Utica S. D. | UT K3098 | .00 | .00 | 7¾% | |
| Orange County (outside the following) | OR K1394 | .00 | .00 | 3¾% | |
| Middletown S. D. | MI K1384 | .00 | .00 | 6¾% | |
| Newburgh (city) | NE K1388 | .00 | .00 | 3¾% | |
| Port Jervis (city) | PO K1399 | .00 | .00 | 3¾% | |
| Rensselaer S. D. | RE K3816 | .00 | .00 | 7% | |
| Troy S. D. | TR K3853 | .00 | .00 | 6% | |
| Ogdensburg S. D. | OG K4076 | .00 | .00 | 6% | |
| Schenectady S. D. | SC K4220 | .00 | .00 | 7% | |
| Hornell S. D. (outside city) | HO K4655 | .00 | .00 | 6½% | |
| Hornell S. D. (inside city) | HO K4656 | .00 | .00 | 6½% | |
| New Rochelle S. D. | NE K6892 | .00 | .00 | 7% | |
| White Plains S. D. | WH K6549 | .00 | .00 | 6½% | |
| **Column totals:** | | .00 | .00 | | |

***Include this column total on Form ST-810, page 2, Column C, in box 3.***

***Include this column total on Form ST-810, page 2, Column D, in box 4.***

***Include this column total on Form ST-810, page 2, Column F, in box 5.***




Insert schedules inside Form ST-810

# Quarterly Schedule T-ATT for Part-Quarterly Filers Instructions

**Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)**

***Report transactions for the period March 1, 2008, through May 31, 2008.***

## Who must file

Complete and file Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers*, and Form ST-810.8, *Quarterly Schedule T for Part-Quarterly Filers,* with Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*, if you:

- Provide telephone and telegraph services as described in Form ST-810.8 that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to make purchases exempt from the 4% New York State sales and use tax and the $^{3}/_{8}$% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-810.8-ATT, you must also complete Form ST-810.8 and Form ST-810. Report in Step 3 of Form ST-810 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on page 1 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-810, page 1, box 1, as part of your *Gross sales and services*. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

## Specific instructions

**Identification number and name** — Print the sales tax identification number and legal name as shown on Form ST-810 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, telephone answering services, or telegraph services to qualifying exempt customers located in the taxing jurisdictions listed. If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column D 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 C total on Form ST-810, page 2, Column C, in box 3. Include the Column D total on Form ST-810, page 2, Column D in box 4. Include the Column F total on Form ST-810, page 2, Column F, in box 5.

## Filing this schedule

File a completed Form ST-810.8-ATT with Form ST-810.8 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

## Need help? and Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*.