

IDT CORP  
Form S-8 POS  
June 17, 2003

As filed with the Securities and Exchange Commission on June 17, 2003

Registration No. 333-49150

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**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**POST-EFFECTIVE AMENDMENT NO. 2 TO  
FORM S-8  
REGISTRATION STATEMENT**

*UNDER*

*THE SECURITIES ACT OF 1933*

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**IDT CORPORATION**

(Exact name of registrant as specified in its charter)

Delaware  
(State of Incorporation)

22-3415036  
(I.R.S. Employer Identification No.)

520 Broad Street

Newark, New Jersey 07102

(973) 438-1000

(Address of Principal Executive Offices, Including Zip Code)

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**IDT Corporation 1996 Stock Option and Incentive Plan,**

**as Amended and Restated**

**(Full Title of the Plan)**

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**James A. Courter**

**Chief Executive Officer**

**IDT Corporation**

**520 Broad Street**

**Newark, New Jersey 07102**

**(973) 438-1000**

**(Name, Address, and Telephone Number, Including Area Code, of Agent for Service)**

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*Copies to:*

**Joyce J. Mason, Esq.**

**General Counsel**

**IDT Corporation**

**520 Broad Street**

**Newark, New Jersey 07102**

**(973) 438-1000**

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**EXPLANATORY NOTE**

Upon its effectiveness, the Registrant's Registration Statement on Form S-8 (File No. 333-49150), originally filed with the Securities and Exchange Commission (the Commission) on November 2, 2000, as amended by Post-Effective Amendment No. 1 filed with the Commission on October 8, 2002 (as so amended, the November Registration Statement), covered certain shares of Common Stock of the Registrant related to the Registrant's 1996 Stock Option and Incentive Plan, as Amended and Restated (the 1996 Plan).

On April 25, 2003, all then outstanding stock options exercisable for shares of Common Stock of the Registrant were amended to entitle the holders thereof to acquire shares of Class B Common Stock of the Registrant instead of Common Stock. As a result, a total of 1,355,109 shares of Common Stock covered by the November Registration Statement are no longer issuable pursuant to the 1996 Plan.

Accordingly, by this Post-Effective Amendment No. 2, the Registrant hereby deregisters 1,355,109 shares of Common Stock covered by the November Registration Statement. These deregistered shares have been registered by the Registrant on a Registration Statement on Form S-8 as shares of Class B Common Stock.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 2 to Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Newark, State of New Jersey, on June 17, 2003.

IDT CORPORATION

By:

/s/ JAMES A. COURTER

James A. Courter

Vice Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 2 to Form S-8 Registration Statement has been signed by the following persons in the capacities indicated on this 17 day of June, 2003.

<u>Signature</u>	<u>Titles</u>
*	
_____ Howard S. Jonas	Chairman of the Board
/s/ JAMES A. COURTER _____ James A. Courter	Vice Chairman and Chief Executive Officer  (Principal Executive Officer)
*	
_____ Stephen R. Brown	Chief Financial Officer, Treasurer and Director  (Principal Financial Officer)
/s/ MARCELO FISCHER _____ Marcelo Fischer	Chief Accounting Officer and Controller  (Principal Accounting Officer)
/s/ MICHAEL FISCHBERGER _____ Michael Fischberger	Director
*	
_____ Joyce J. Mason	Director
*	
_____ Marc E. Knoller	Director

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Director

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Moshe Kaganoff

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Director

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J. Warren Blaker

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/s/ RUDY BOSCHWITZ

Director

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Rudy Boschwitz

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Director

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Saul K. Fenster

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<u>Signature</u>	<u>Titles</u>
<hr/> <i>/s/ JACK F. KEMP</i> <hr/>	Director
Jack F. Kemp	
<hr/> <i>/s/ MICHAEL J. LEVITT</i> <hr/>	Director
Michael J. Levitt	
<hr/> <i>/s/ MARC J. OPPENHEIMER</i> <hr/>	Director
Marc J. Oppenheimer	
<hr/> *	Director
William Arthur Owens	
<hr/> *	Director
<hr/> William F. Weld	

\*By: */s/ JAMES A. COURTER*  
James A. Courter  
Attorney-in-Fact