IDT CORP Form S-8 POS June 17, 2003

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

Registration No. 333-63282

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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

UNDER

THE SECURITIES ACT OF 1933

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)

IDT Corporation 1996 Stock Option and Incentive Plan,

as Amended and Restated

Stock Option Agreements with each of the optionees named

in notes (7) and (9) to the Calculation of

Registration Fee table

(Full Title of the Plan)

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)

Copies to:

Joyce J. Mason, Esq.

General Counsel

IDT Corporation

520 Broad Street

Newark, New Jersey 07102

(973) 438-1000

EXPLANATORY NOTE

Upon its effectiveness, the Registrant s Registration Statement on Form S-8 (File No. 333-63282), originally filed with the Securities and Exchange Commission (the Commission) on June 19, 2001, as amended by Post-Effective Amendment No. 1 filed with the Commission on October 8, 2002 (as so amended, the June Registration Statement), covered certain shares of Common Stock and Class B Common Stock of the Registrant related to the Registrant s 1996 Stock Option and Incentive Plan, as Amended and Restated, and stock option agreements with the optionees named in notes (7) and (9) to the Calculation of Registration Fee table set forth on the cover page thereof (the Stock Option Agreements).

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 261,000 shares of Common Stock covered by the June Registration Statement are no longer issuable pursuant to the Stock Option Agreements.

Accordingly, by this Post-Effective Amendment No. 2, the Registrant hereby deregisters 261,000 shares of Common Stock covered by the June 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.

Signature	Titles
*	Chairman of the Board
Howard S. Jonas	-
/s/ James A. Courter	Vice Chairman and Chief Executive Officer
James A. Courter	(Principal Executive Officer)
*	Chief Financial Officer, Treasurer and Director
Stephen R. Brown	(Principal Financial Officer)
/s/ Marcelo Fischer	Chief Accounting Officer and Controller
Marcelo Fischer	(Principal Accounting Officer)
/s/ Michael Fischberger	Director
Michael Fischberger	_

*	Director
Joyce J. Mason	
*	Director
Marc E. Knoller	•
*	Director
Moshe Kaganoff	•
*	Director
J. Warren Blaker	•
/s/ Rudy Boschwitz	Director
	•

Rudy Boschwitz

Signature	Titles
*	Director
Saul K. Fenster	
/s/ Jack F. Kemp	Director –
Jack F. Kemp	
/s/ Michael J. Levitt	Director -
Michael J. Levitt	
/s/ Marc J. Oppenheimer	Director -
Marc J. Oppenheimer	
*	Director -
William Arthur Owens	
*	Director –
William F. Weld	
* By: /s/ James A. Courter	
James A. Courter	
Attorney-in-Fact	