New York State Department of Taxation and Finance

1992

CT-186-A Tax Return for Gross Operating Income

Tax Law — Article 9, Section 186-a

For calendar year 1992

Employer identification number	File number	You **must** report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. ☐	*For office use only*
Name — PLACE LABEL HERE			*Date received*
Number and street / City or town / State / ZIP code			
Trade name	Business telephone number ( )	Business activity code number (from federal return)	
Nature of business	State or country of incorporation / date		*Audit use*
Name of agent, if any	Date sale of utility services began		

Type of service or commodity you resell

☐ Gas ☐ Electricity ☐ Steam ☐ Water ☐ Telephone ☐ Telegraph ☐ Refrigeration

If this is your first return, enter name of prior owner or operator, if any	Address of prior owner or operator
If this is your final return, enter name of new owner, if any	Address of new owner

The books of the taxpayer are in the care of

Name: Address:

Do you do business in the Metropolitan Commuter Transportation District (MCTD)? *(see instructions)* ☐ Yes ☐ No If you answer *Yes*, you must file Form CT-186-A/M.

A. Payment - pay amount shown on line 15 — Make check payable to: ***New York State Corporation Tax*** Payment enclosed

Computation of Tax

1	Gross operating income *(amount from line 25)*	1	
2	Gross operating income *(amount from line 30)*	2	
3	Gross operating income *(amount from line 34)*	3	
4	Total taxable gross operating income *(add lines 1, 2 and 3)*	4	
5	Tax *(multiply line 4 by 3½% (.035))*	5	
6	Tax surcharge *(multiply line 5 by 15% (.15))*	6	
7	Total tax and tax surcharge *(add lines 5 and 6)*	7	
8a	First installment of estimated tax for 1993: **8a** If application for extension **was filed**, enter amount from Form CT-5.9, line 5	8a	
8b	**8b** If Form CT-5.9 **was not filed** and line 7 is over $1,000, enter 25% of line 7	8b	
9	Total *(add lines 7 and 8a or 8b)*	9	
10	Prepayments	10	
11	Balance *(if line 10 is less than line 9, subtract line 10 from line 9)*	11	
12	Interest on late payments *(see instructions)*	12	
13	Late filing and late payment penalties *(see instructions)*	13	
14	Underpayment of estimated tax penalties *(check box ☐ if Form CT-222 is attached - if none enter "0")*	14	
15	Balance due *(add lines 11 through 14 - enter payment on line A)*	15	
16	Overpayment *(If line 9 is less than line 10, subtract line 9 from line 10)*	16	
17	Amount of overpayment to be credited to next period	17	
18	Balance of overpayment *(subtract line 17 from line 16)*	18	
19	Amount of overpayment to be credited to Form CT-186-A/M	19	
20	Amount of overpayment to be refunded *(subtract line 19 from line 18)*	20	

Schedule A — Computation of Gross Operating Income (other than telephone and telegraph)

A. Type of Commodity	B. Utility Purchased From	C. Quantity Purchased	D. Purchase Price	E. Quantity Consumed Which Was Not Sold	F. Quantity Sold	G. Selling Price of Quantity Sold

Amounts from attached list

21	Total receipts from the sale or furnishing of each commodity *(add column G amounts)*	21	
22	Other receipts from services rendered which are directly connected with the sale or furnishing of each commodity listed above	22	
23	Total *(add lines 21 and 22)*	23	
24	Allowable deductions *(attach list)*	24	
25	Gross operating income *(subtract line 24 from line 23; enter here and on line 1)*	25	

Schedule B — Computation of Gross Operating Income from Supplemental Telephone Services

			Total for calendar year
26	Receipts from the sale or furnishing of telephone facilities and services	26	
27	Receipts from services rendered	27	
28	Total *(add lines 26 and 27)*	28	
29	Allowable deductions *(attach list)*	29	
30	Gross operating income *(subtract line 29 from line 28; enter here and on line 2)*	30	

Schedule C — Computation and Allocation of Gross Operating Income from Telephone and Telegraph Companies and Transmission Companies

Part I — Computation and Allocation of Gross Operating Income

	Type of Gross Operating Income	A Amount of Gross Operating Income	B Gross Operating Income Deductions from: Part II	Part III	C Gross Operating Income After Deductions (column A - column B)	D Allocation %	E Allocated Gross Operating Income (column C x column D)
31	Intrastate gross operating income					100%	
32	Interstate gross operating income						
33	Foreign gross operating income						
34	Total intrastate, allocated interstate and foreign gross operating income *(enter here and on line 3)*						34

Part II — Interexchange Telephone Company Deduction for Carrier Access Service

A Name of Exchange Telephone Company	B Cost of Carrier Access Services	C Cost in Column B Attributable to: Intrastate Gross Operating Income	Interstate Gross Operating Income	Foreign Gross Operating Income
Amounts from attached list				

35	Enter total on line 31, column B, Part II	35
36	Enter total on line 32, column B, Part II	36
37	Enter total on line 33, column B, Part II	37

Part III — Other Deductions from Gross Operating Income

A Description of Deduction	B Amount of Deduction	C Amount in Column B Attributable to: Intrastate Gross Operating Income	Interstate Gross Operating Income	Foreign Gross Operating Income
Amounts from attached list				

38	Enter total on line 31, column B, Part III	38
39	Enter total on line 32, column B, Part III	39
40	Enter total on line 33, column B, Part III	40

Part IV — Computation of Property Factor *(include only property used in connection with interstate and/or foreign transmission services)*

			Column 1 New York State	Column 2 Everywhere
41	Average value of real property owned	41		
42	Average value of rented real property *(multiply the annual rent by eight)*	42		
43	Average value of tangible personal property owned	43		
44	Average value of tangible personal property rented *(multiply the annual rent by eight)*	44		
45	Average value of intangible assets	45		
46	Average value of extraterrestrial property	46		
47	Total *(add lines 41 through 46)*	47		
48	Property factor *(divide line 47, Column 1, by line 47, Column 2; enter percentage on lines 32 and 33, column D)*	48		%

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mail your return to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909