



CT-186-E

New York State Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return Tax Law — Article 9, Sections 186-e, 186-a, and 186-c

For calendar year 1996

Employer identification number		File number	If address on return is new, check box (see instructions). <input type="checkbox"/>	For office use only	
Mailing Name and Address	Taxpayer's business name		If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.	Date received	
	Business name at location below (if different from business name above) C/O				PLACE LABEL HERE
	Street or PO Box				
	City	State			ZIP code
Trade name		Business telephone number ()	Business activity code number (from federal return)		
Nature of business		State or country of incorporation	Date of incorporation	Audit use	
Date came under supervision of NYS Department of Public Service (if applicable)		Date sale of utility or telecommunication services began			

Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? • Yes • No If Yes, complete Schedule B

Did you furnish utility services (gas, electricity, steam, water or refrigeration) in the MCTD during this tax year? • Yes • No If Yes, complete Schedule D

A. Payment — pay amount shown on line 19. Make check payable to: New York State Corporation Tax Attach your payment here.	Payment enclosed
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Computation of Tax

- 1 Excise tax on telecommunication services - section 186-e (from line 32, column L)
- 2 State tax surcharge (multiply line 1 by 2.5% (.025))
- 3 Total excise tax and state tax surcharge (add lines 1 and 2)
- 4 Tax on the furnishing of utility services - section 186-a (from line 64)
- 5 State tax surcharge (multiply line 4 by 2.5% (.025))
- 6 Total utility services tax and state tax surcharge (add lines 4 and 5)
- 7 Total taxes and state tax surcharges (add lines 3 and 6)
- 8 MTA surcharge related to telecommunication services - section 186-c(1)(b) (from line 41, column L)
- 9 MTA surcharge on the furnishing of utility services - section 186-c(1)(a) (from line 70)
- 10 Total MTA surcharges (add lines 8 and 9)
- First installment of estimated tax:**
- 11 If a request for extension **was** filed, enter amounts from Form CT-5.9-E, line 12, columns I and II.
- 12a If Form CT-5.9-E was **not** filed and line 3 is over \$1,000, enter 25% of line 3 in column I and 25% of line 8 in column II.
- 12b If Form CT-5.9-E was **not** filed and line 6 is over \$1,000, enter 25% of line 6 in column I and 25% of line 9 in column II.
- 12c Total lines 12a and 12b
- 13 Total (column I, add lines 7 and 11 or 7 and 12c; column II, add lines 10 and 11 or 10 and 12c; column III, add columns I and II across)
- 14 Total prepayments (columns I and II, transfer amounts from line 76, columns I and II; column III, add columns I and II across)
- 15 Balance (subtract line 14 from line 13)
- 16 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached ; if none, enter "0")
- 17 Interest on late payment (see instructions)
- 18 Late filing and late payment penalties (see instructions)
- 19 Balance due (add lines 15 through 18, column III; enter payment on line A above)
- 20 Overpayment (if line 15, column III is negative, you have a net overpayment; enter overpaid amount from line 15, column III as a positive number here)
- 21 Amount of overpayment to be credited to next period (see instructions)
- 22 Refund of overpayment (subtract line 21 from line 20)
- 23 Refund of unused tax credits (see instructions for line 32, Refund Election)

	I — NYS	II — MTA	III — Totals
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2			
3			
4			
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8			
9			
10			
11			
12a			
12b			
12c			
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22			
23			

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Mail your return on or before March 17, 1997, to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909

Schedule A - New York State Excise Tax on Telecommunication Services (Tax Law section 186-e)	Summary of Gross Charges			
Type of Gross Charge	A Amount of Gross Charge	B Sale for Resale Exclusion	C Other Exclusions and Deductions	D Total Exclusions and Deductions

Part I — Telecommunication Services (other than private)

24a Telecommunication services provided by customer owned currency operated telephones (COCOTS), providers of facsimile (FAX) services, and owners of apartment buildings, office buildings, hotels, hospitals, etc., within New York State	•		•	•
24b Intrastate services <i>(see instructions)</i>	•	•	•	•
25 Interstate and international services that originate or terminate within New York and are charged to a service address in New York <i>(see instructions)</i>	•	•	•	•
26 Services that are ancillary to the provision of telecommunication services <i>(see instructions)</i>	•	•	•	•
27 Services that are incidental to the provision of telecommunication services <i>(see instructions)</i>	•	•	•	•
28 Equipment provided in connection with telecommunication services <i>(see instructions)</i>	•	•	•	•

Part II — Private Telecommunication Services

29 Intrastate private telecommunication services <i>(see instructions)</i>	•	•	•	•
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable <i>(see instructions)</i>	•	•	•	•
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable <i>(see instructions)</i>	•	•	•	•
32 Totals <i>(see instructions)</i>	•	•	•	•

Schedule C - Utility Services Tax (Tax Law section 186-a)

Gross Income (a)

Gross Operating Income (b)

If you are subject to the supervision of the Department of Public Service, check box (a) and complete Parts I, II, III and IV. If you are **not** subject to the supervision of the Department of Public Service, check box (b) and complete Parts I and IV only.

Part I — Computation of Receipts

42 Receipts from the sale or furnishing of gas and electricity for ultimate consumption or use in New York State	42 ●	
43 Receipts from the sale or furnishing of steam for ultimate consumption or use in New York State	43 ●	
44 Receipts from the sale or furnishing of water for ultimate consumption or use in New York State	44 ●	
45 Receipts from the sale or furnishing of refrigeration for ultimate consumption or use in New York State	45 ●	
46 Total (add lines 42 through 45)	46	
47 Receipts from the sale of services rendered in New York State	47 ●	
48 Receipts from the sale of merchandise in New York State	48 ●	
49 All other receipts from sales made or services rendered in New York State	49 ●	
50 Receipts before allowable deductions (add lines 46 through 49)	50	
51 Allowable deductions from receipts (attach list).....	51 ●	
52 Receipts after allowable deductions (subtract line 51 from line 50)	52 ●	

Part II — Receipts from Interest and Dividends Allocated to New York State (attach list, if necessary)

A Name of Entity	B Type of Security	C Amount of Interest and Dividends Received	D Issuer's Allocation Percentage	E Interest and Dividends Allocated to NYS <i>(multiply column C by column D)</i>

53 Interest and dividends allocated to New York State (add column E amounts)	53 ●	
54 Receipts from royalties	54 ●	
55 Total receipts from interest, dividends and royalties (add lines 53 and 54)	55 ●	

Part III — Computation of Profits (see instructions)

56 Profits from the sale of securities	56		
57 Profits from the sale of real property	57		
58 Profits from the sale of personal property	58		
59 All other profits	59		
60 Profits before allowable deductions (add lines 56 through 59)	60		
61 Allowable deductions from profits (attach list).....	61 ●		
62 Profits after allowable deductions (subtract line 61 from line 60)	62 ●		

Part IV — Computation of Tax on Utility Services

63 Gross income or gross operating income from utility services (add lines 52, 55 and 62).....	63 ●	
64 Tax on the furnishing of utility services (if line 63 is not greater than \$500, enter "0"; otherwise, multiply line 63 by 3.5% (.035). Enter here and on line 4.).....	64	

Schedule D - Computation of MTA Surcharge on Utility Services (Tax Law section 186-c(1)(a))

65	New York State gross income or gross operating income (from line 63).....	65	
66	Gross income or gross operating income from utility services derived from sources in the MCTD (see instructions)	66	
67	MCTD allocation percentage (divide line 66 by line 65)	67	%
68	New York State tax on utility services (from line 64)	68	
69	Allocated tax (multiply line 68 by line 67)	69	
70	MTA surcharge (multiply line 69 by 17% (.17); enter here and on line 9).....	70	

Composition of Prepayments Claimed on Line 14				I Section 186-e and 186-a Taxes and State Tax Surcharges		II MTA Surcharges (Section 186-c)	
				Date Paid	Amount	Amount	
71	Mandatory first installment	71					
72	CT-400 installments	72	(1)				
			(2)				
			(3)				
73	Payment with extension request, Form CT-5.9-E, line 15	73					
74	Credit from prior years	74					
75	Credit from Form CT- _____	75	Period				
76	Total prepayments (total all entries on lines 71 through 75 in columns I and II; enter here and on line 14, columns I and II).....	76					

Supplementary Information Pertaining to Private Telecommunication Services

77	Total channel termination points everywhere (see instructions).....	77	•
78	Total channel termination points in New York State (see instructions)	78	•
79	Total channel termination points in the MCTD (see instructions)	79	•

80 Does this taxpayer have an interest in real property located in New York State? • Yes • No

81 Has the controlling interest in the taxpayer's stock changed during the period covered by the return (but prior to June 15, 1996)? • Yes • No

If you answered Yes to questions 80 and 81, attach a statement with complete details (see instructions).