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**Notice to Certain Utilities That File  
Form CT-186-P**

For tax years beginning on or after January 1, 2008, utilities subject to the supervision of the New York State Department of Public Service that have receipts from interest, dividends, and profits; and from the sale of the commodities of gas, electricity, steam, water, and refrigeration; and from steam, water, and refrigeration services will no longer be required to file Form CT-186-P, Utility Services Tax Return – Gross Income, if they have no tax liability under section 186-a of the Tax Law. Prior to this policy change, these utilities were required to file Form CT-186-P, regardless of the amount of their tax liability.

Every utility doing business in New York State that is subject to the supervision of the New York State Department of Public Service that transports, transmits, or distributes gas or electricity by means of mains, pipes, or wires for ultimate consumption or use by the purchaser in New York State is still required to file form CT-186-P regardless of the amount of its tax liability.

**NOTE:** An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.