



CT-186-A Tax Return for Gross Operating Income

Article 9, Section 186-a, Tax Law

If name, employer identification number, address or owner/officer information has changed, file Form DTF-95 (see instructions) **For calendar year 1988**

Employer identification number	File number	Business group code number federal return	For office use only
Name	Name of agent, if any		
Trade name	Nature of business		Date received
Number and street	State or country of incorporation/date		
City or town, state and ZIP code	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/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: _____

Metropolitan Transportation Business Tax Surcharge

Do you do business in the Metropolitan Commuter Transportation District? Yes No

If yes, you must file Form CT-186-A/M. If no, you no longer need to file Form CT-186-A/M (see instructions).

A. Payment — pay amount shown on line 13. Make check payable to: New York State Corporation Tax	Payment enclosed
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Computation of tax

1 Gross operating income (from Schedule A, line 23)	1	
2 Gross operating income (from Schedule B, line 28)	2	
3 Gross operating income (from Schedule C, line 52)	3	
4 Total taxable gross operating income (add lines 1, 2 and 3)	4	
5 Tax (enter 3% of line 4)	5	
6 First installment of estimated tax for period following that covered by this return	6a	
a. If application for extension was filed, enter amount from Form CT-5.9, line 3	6b	
b. If Form CT-5.9 was not filed and line 5 is over \$1,000, enter 25% of line 5	7	
7 Total (add lines 5 and 6a or 6b)	8	
8 Prepayments	9	
9 Balance (if line 8 is smaller than line 7, subtract line 8 from line 7)	10	
10 Interest on late payments (compute on line 5 or line 9 amount, whichever is less)	11	
11 Late filing and late payment penalties (compute on line 5 or line 9 amount, whichever is less)	12	
12 Underpayment of estimated tax penalties <input type="checkbox"/> Form CT-222 attached	13	
13 Balance due (add lines 9, 10, 11 and 12 - enter payment on line A)	14	
14 Overpayment (if line 7 is smaller than line 8, subtract line 7 from line 8)	15	
15 Amount of overpayment to credited to next period	16	
16 Balance of overpayment (subtract line 15 from line 14)	17	
17 Amount of overpayment to be credited to CT-186-A/M	18	
18 Amount of overpayment to be refunded (subtract line 17 from line 16)		

Certification by Taxpayer, Agent or Elected Officer. I certify that this return, and any attachments, are to the best of my knowledge and belief true, correct and complete.

Date	Signature of taxpayer, agent or elected officer	Official Title
Date	Signature of individual or name of firm preparing this return	Preparer's address

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

Table with 7 columns: 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.

Summary rows for Schedule A: 19 Total receipts from the sale or furnishing of each commodity, 20 Other receipts from services rendered, 21 Total, 22 Allowable deductions, 23 Gross operating income.

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

Summary rows for Schedule B: 24 Receipts from the sale or furnishing of telephone facilities and services, 25 Receipts from services rendered, 26 Total, 27 Allowable deductions, 28 Gross operating income.

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

Summary rows for Schedule C: 29 Intrastate gross operating income (100% New York State), 30 Interstate gross operating income allocated to New York State, 31 Foreign gross operating income allocated to New York State, 32 Total allocated interstate and foreign gross operating income.

Allocation — Formula Rule Method

Part I — Computation of revenue-producing circuit miles factor (Include only communication pathways and revenue-producing channels used in connection with interstate and/or foreign transmission services)

Table for Part I: 33 Number of revenue-producing circuit miles in NYS, 34 Number of revenue-producing circuit miles everywhere, 35 Revenue-producing circuit miles factor, 36 Factor weight (17.5%), 37 Revenue-producing miles allocation percentage.

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

Table for Part II: 38 Average value of property owned, 39 Average value of rented real property, 40 Average value of tangible personal property owned, 41 Average value of tangible personal property rented, 42 Average value of intangible assets, 43 Average value of extraterrestrial property, 44 Total, 45 Property Factor, 46 Factor weight (82.5%), 47 Property Factor allocation percentage, 48 Formula rule percentage, 49 Interstate gross operating income, 50 Foreign gross operating income, 51 Total allocated interstate and foreign gross operating income, 52 Total intrastate, allocated interstate and foreign gross operating income.