



**Tax Return for Gross Operating Income**  
Tax Law — Article 9, Section 186-a

For calendar year 1989

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. <input type="checkbox"/>	For office use only
Name					Date received
PLACE LABEL HERE					
Number and street		City or town	State	ZIP code	Audit use
Trade name		Business telephone number		Business group code number (from federal return)	
Nature of business		State or country of incorporation		date	
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/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.

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

1 Gross operating income (amount from line 23)	1	•	
2 Gross operating income (amount from line 29)	2	•	
3 Gross operating income (amount from line 52)	3	•	
4 Total taxable gross operating income (add lines 1, 2 and 3)	4	•	
5 Tax (enter 3% of line 4)	5	■	
<b>First installment (see instructions)</b>			
6a If application for extension was filed, enter amount from Form CT-5.9, line 3	6a		
6b If Form CT-5.9 was not filed and line 5 is over \$1,000, enter 25% of line 5	6b		
7 Total (add lines 5 and 6a or 6b)	7		
8 Prepayments	8	■	
9 Balance (if line 8 is smaller than line 7, subtract line 8 from line 7)	9		
10 Interest on late payments (compute on line 5 or line 9 amount, whichever is less)	10	■	
11 Late filing and late payment penalties (compute on line 5 or line 9 amount, whichever is less)	11	■	
12 Underpayment of estimated tax penalties <input type="checkbox"/> Form CT-222 attached	12	■	
13 Balance due (add lines 9, 10, 11 and 12 - enter payment on line A)	13	■	
14 Overpayment (If line 7 is smaller than line 8, subtract line 7 from line 8)	14		
15 Amount of overpayment to be credited to next period	15	■	
16 Balance of overpayment (subtract line 15 from line 14)	16	■	
17 Amount of overpayment to be credited to CT-186-A/M	17		
18 Amount of overpayment to be refunded (subtract line 17 from line 16)	18		

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

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

**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

19	Total receipts from the sale or furnishing of each commodity (add Column G amounts)	19	•
20	Other receipts from services rendered which are directly connected with the sale or furnishing of each commodity listed above		
21	Total (add lines 19 and 20)	20	•
22	Allowable deductions (attach list)	21	
23	Gross operating income (subtract line 22 from line 21, enter here and on line 1)	22	•
		23	

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

	Total for calendar year
24 Receipts from the sale or furnishing of telephone facilities and services	24 •
25 Receipts from services rendered	25 •
26 Total (add lines 24 and 25)	26 •
27 Allowable deductions (attach list)	27 •
28 Gross operating income (subtract line 27 from line 26; enter here and on line 2)	28 •

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

29	Intrastate gross operating income (100% New York State)	29	•
<b>Allocation — Accounting Rule Method</b>			
30	Interstate gross operating income allocated to New York State	30	•
31	Foreign gross operating income allocated to New York State	31	•
32	Total allocated interstate and foreign gross operating income (add lines 30 and 31)	32	•
<b>Allocation — Formula Rule Method</b>			

**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)**

33	Number of revenue-producing circuit miles in NYS (attach computation)	33	•
34	Number of revenue-producing circuit miles everywhere (attach computation)	34	•
35	Revenue-producing circuit miles factor (divide line 33 by line 34)	35	• %
36	Factor weight	36	• 7.5%
37	Revenue-producing miles allocation percentage (multiply line 35 by line 36)	37	• %

**Part II — 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
38	Average value of property owned	
39	Average value of rented real property (multiply the annual rent by eight)	
40	Average value of tangible personal property owned	
41	Average value of tangible personal property rented (multiply the annual rent by eight)	
42	Average value of intangible assets	
43	Average value of extraterrestrial property	
44	Total (add lines 38 through 43)	
45	Property Factor (divide line 44, column 1 by line 44, column 2)	45 • %
46	Factor weight	46 • 92.5%
47	Property Factor allocation percentage (multiply line 45 by line 46)	47 • %

48	Interstate gross operating income	\$ •	x	% (from line 47)	48 • %
49	Foreign gross operating income	\$ •	x	% (from line 47)	49 • %
50	Total allocated interstate and foreign gross operating income (add line 48 and line 49)				50 •
51	Total intrastate, allocated interstate and foreign gross operating income (add line 29 and line 50, or line 29 and line 51; enter here and on line 3)				51 •
52					52 •