



CT-186-E

New York State Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return

Tax Law — Article 9, Section 186-e, 186-a, and 186-c

For calendar year 1999

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation	Trade name/DBA		Date received
	Mailing name (if different from legal name) and address		State or country of incorporation	Audit use
	c/o Number and street or PO box		Date of incorporation	
	City	State	ZIP code	
If address above is new, check box (see instructions) <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.		Business telephone number ()	
NAICS business code number (see instructions)		Nature of business		
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 16. Make check payable to: <i>New York State corporation tax</i>	Payment enclosed
Attach your payment here.	

Computation of tax

	Column I — NYS	Column II — MTA
1 Excise tax on telecommunications services (from line 40)	1	
2 Tax on the furnishing of utility services (from line 84)	2	
3 Total taxes (add lines 1 and 2)	3	
4 MTA surcharge related to telecommunication services (from line 60)	4	
5 MTA surcharge on the furnishing of utility services (from line 87)	5	
6 Total MTA surcharges (add lines 4 and 5)	6	
First installment of estimated tax:		
7 If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, Columns I and II	7	
8a If you did not file Form CT-5.9-E and line 1 is over \$1,000, enter 25% of line 1 in Column I and 25% of line 4 in Column II	8a	
8b If you did not file Form CT-5.9-E and line 2 is over \$1,000, enter 25% of line 2 in Column I and 25% of line 5 in Column II	8b	
8c Add lines 8a and 8b	8c	
9 Total (Column I, add lines 3 and 7 or 3 and 8c; Column II, add lines 6 and 7 or 6 and 8c)	9	
10 Total prepayments (transfer amounts from line 93, Columns I and II)	10	
11 Balance (subtract line 10 from line 9)	11	
12 Total taxes and surcharges balance (add line 11, Columns I and II)	12	
13 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	13	
14 Interest on late payment (see instructions)	14	
15 Late filing and late payment penalties (see instructions)	15	
16 Balance due (add lines 12 through 15; enter payment on line A above)	16	
17 Overpayment (if line 12 is negative, you have a net overpayment; enter overpaid amount from line 12 as a positive number here)	17	
18 Amount of overpayment to be credited to next period (see instructions)	18	
19 Refund of overpayment (subtract line 18 from line 17)	19	
20 Refund of unused tax credits (see instructions)	20	

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	Date
	Address	Signature of individual preparing this return	

Mail your return on or before March 15, 2000, to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.**

Schedule A — New York State excise tax on telecommunication services (Tax Law section 186-e)

Check box if you are a: (a) • local carrier (b) • interexchange carrier (c) • facilities-based cellular common carrier

Part I – Computation of gross charge

Gross charges from:			
21	Intrastate services	21	•
22	Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (service address is defined on page 4 of the instructions)	22	•
23	Services that are ancillary to the provision of telecommunication services	23	•
24	Services that are incidental to the provision of telecommunication services	24	•
25	Equipment provided in connection with telecommunication services	25	•
26	Intrastate private telecommunication services	26	•
27	Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	27	•
28	Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	28	•
Total gross charges:			
29	Total gross charges (add lines 21 through 28)	29	•

Part II – Exclusions and deductions from gross charges (see instructions)

30	Exclusion for charges from sales-for-resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	30	•
31	Other exclusions	31	•
32	Allowance for bad debts	32	•
33	Total exclusions and deductions (add lines 30 through 32)	33	•

Part III – Computation of tax due

34	Gross charges subject to tax (subtract line 33 from line 29)	34	•
35	Tax rate	35	.0325
36	Excise tax on telecommunication services (multiply line 34 by line 35)	36	•
37	Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier; see instructions.)	37	•
38	Multi-jurisdictional credit (see instructions)	38	•
39	Total credits (add lines 37 and 38)	39	•
40	Balance due (subtract line 39 from line 36; enter here and on line 1)	40	•

Schedule B – MTA surcharge related to telecommunication services (Tax Law section 186-c(1)(b))

Part I – Computation of gross charges

Gross charges from:			
41	Intra-MCTD services	41	•
42	Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a services address in the MCTD	42	•
43	Services that are ancillary to the provision of telecommunication services	43	•
44	Services that are incidental to the provision of telecommunication services	44	•
45	Equipment provided in connection with telecommunication services	45	•
46	Intra-MCTD private telecommunication services	46	•
47	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions for line 27)	47	•
48	Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions for line 28)	48	•
Total gross charges:			
49	Total gross charges (add lines 41 through 48)	49	•

Part II – Exclusions and deductions from gross charges (see instructions for Schedule A, Part II)

50	Exclusion for charges from sales for resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	50	•
51	Other exclusions	51	•
52	Allowance for bad debts	52	•
53	Total exclusions and deductions (add lines 50 through 52)	53	•

Part III – Computation of tax due

54	Gross charges subject to tax (subtract line 53 from line 49)	54	•
55	MTA surcharge rate (3.5% × 17%)	55	.00595
56	MTA surcharge on telecommunication services (multiply line 54 by line 55)	56	•
57	Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier; see instructions.)	57	•
58	Multi-jurisdictional credit (see instructions)	58	•
59	Total credits (add lines 57 and 58)	59	•
60	Balance due (subtract line 59 from line 56; enter here and on line 4)	60	•

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 from utility services

Receipts from the sale or furnishing of:			
61 Gas and electricity for ultimate consumption or use in New York State	61	•	
62 Steam for ultimate consumption or use in New York State	62	•	
63 Water for ultimate consumption or use in New York State	63	•	
64 Refrigeration for ultimate consumption or use in New York State	64	•	
Total receipts from utility services:			
65 Total (add lines 61 through 64)	65		
Receipts from the sale of:			
66 Services rendered in New York State	66	•	
67 Merchandise in New York State	67	•	
Other receipts:			
68 All other receipts from sales made or services rendered in New York State	68	•	
69 Receipts before allowable deductions (add lines 65 through 68)	69		
70 Allowable deductions from receipts (attach list)	70	•	
71 Receipts after allowable deductions (subtract line 70 from line 69)	71	•	

Part II – Receipts from interest and dividends allocated to New York State (attach list, if necessary)

1 Name of entity	2 Type of security	3 Amount of interest and dividends received	4 Issuer's allocation percentage	5 Interest and dividends allocated to New York State (multiply column 3 by column 4)
72 Total interest and dividends allocated to New York State (total column 5)	72	•		
73 Receipts from royalties	73	•		
74 Total receipts from interest, dividends, and royalties (add lines 72 and 73)	74	•		

Part III – Computation of profits (see instructions)

Profits from the sale of:			
75 Securities	75		
76 Real property	76		
77 Personal property	77		
Other profits:			
78 All other profits	78		
79 Profits before allowable deductions (add lines 75 through 78)	79		
80 Allowable deductions from profits (attach list)	80	•	
81 Profits after allowable deductions (subtract line 80 from line 79)	81	•	

Part IV – Computation of tax on utility services

82 Gross income or gross operating income from utility services (add lines 71, 74, and 81)	82	•	
83 Tax rate	83		.0325
84 Tax on the furnishing of utility services (if line 82 is greater than \$500, multiply line 82 by line 83; otherwise, enter "0"; enter here and on line 2)	84		

Schedule D – MTA surcharge on utility services (Tax Law section 186-c(1)(a))

85	Gross income or gross operating income from utility services from sources derived from the MCTD	85	
86	MTA surcharge rate (3.5% x 17%)	86	.00595
87	Total MTA surcharge (multiply line 85 by line 86; enter here and on line 5)	87	

Composition of prepayments claimed on line 10			Column I Section 186-e and 186-a Taxes	Column II MTA surcharges (Section 186-c)
		Date Paid	Amount	Amount
88	Mandatory first installment	88		
89	CT-400 installments	(1)		
		(2)		
		(3)		
90	Payment with extension request, Form CT-5.9-E, line 11	90		
91	Credit from prior years	91		
92	Credit from Form CT- _____	92	Period	
93	Total prepayments (total all entries on lines 88 through 92 in Columns I and II; enter here and on line 10, Columns I and II)	93		

Supplementary information about private telecommunication services (complete only if lines 26 through 28 were completed)

Total channel termination points:			
94	Everywhere	94	●
95	In New York State	95	●
96	In the MCTD	96	●