



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

Amended return

For calendar year 2004

Employer identification number	File number	Business telephone number ()	<input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation			Trade name/DBA	
Mailing name (if different from legal name above) c/o Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)
City State ZIP code			Date of incorporation	
NAICS business code number (see instructions)			Foreign corporations: date began business in NYS	
Principal business activity		If address above is new, mark an X in the box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, or by fax or phone. See the <i>Need help?</i> section of the instructions.	
Date came under supervision of NYS Department of Public Service (if applicable)		Date sale of utility or telecommunication services began		
Audit (for Tax Department use only)				

A. Pay amount shown on line 18. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs.	Payment enclosed	
	A.	

Computation of tax	Column A — NYS	Column B — MTA
1 Excise tax on telecommunications services (from line 43)	1.	
2 Tax on gross operating income (from line 73; see instructions)	2.	
3 Tax on gross income (from line 95; see instructions)	3.	
4 Total taxes (add lines 1, 2, and 3)	4.	
5 MTA surcharge related to telecommunication services (from line 64)	5.	
6 MTA surcharge on gross operating income (from line 101)	6.	
7 MTA surcharge on gross income (from line 107)	7.	
8 Total MTA surcharges (add lines 5, 6, and 7)	8.	
First installment of estimated tax:		
9 If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B	9.	
10a If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions	10a.	
10b If you did not file Form CT-5.9-E and line 2 or 3 is over \$1,000, see instructions	10b.	
10c Add lines 10a and 10b	10c.	
11 Total (Column A, add lines 4 and 9 or 4 and 10c; Column B, add lines 8 and 9 or 8 and 10c)	11.	
12 Total prepayments (transfer amounts from line 113, Columns A and B)	12.	
13 Balance (subtract line 12 from line 11)	13.	
14 Total taxes and surcharges balance (add line 13, Columns A and B)	14.	
15 Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	15.	
16 Interest on late payment (see instructions)	16.	
17 Late filing and late payment penalties (see instructions)	17.	
18 Balance due (add lines 14 through 17; enter payment on line A above)	18.	

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

Signature of authorized person		Official title		Date	
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)		
	Address	City	State	ZIP code	ID number
				Date	

Mail your return on or before March 15, 2005, to: **NYS CORPORATION TAX
PROCESSING UNIT
PO BOX 22038
ALBANY NY 12201-2038**

41001040094

19	Overpayment (if line 14 is negative, you have a net overpayment; enter that amount as a positive number)	19.	
20	Amount of overpayment to be credited to next period (see instructions)	20.	
21	Refund of overpayment (subtract line 20 from line 19)	21.	
22	Refund of unused tax credits (see instructions)	22.	

Did you furnish telecommunications services in the MCTD during this tax year? (mark an X in the appropriate box) 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? (mark an X in the appropriate box) Yes No If Yes, complete Schedule D

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

Mark an X in the appropriate box:

Local carrier A Interexchange carrier B Facilities-based cellular common carrier C

Part I — Computation of gross charges (see instructions)

Gross charges from:			
23	Intrastate services	• 23.	
24	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)	• 24.	
25	Mobile telecommunications services	• 25.	
26	Services that are ancillary to the provision of telecommunication services	• 26.	
27	Services that are incidental to the provision of telecommunication services	• 27.	
28	Equipment provided in connection with telecommunication services	• 28.	
29	Intrastate private telecommunication services	• 29.	
30	Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable	• 30.	
31	Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable	• 31.	
32	Total gross charges (add lines 23 through 31)	• 32.	

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

33	Exclusion for charges from sales-for-resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	• 33.	
34	Other exclusions	• 34.	
35	Allowance for bad debts	• 35.	
36	Total exclusions and deductions (add lines 33 through 35)	• 36.	

Part III — Computation of tax due (see instructions)

37	Gross charges subject to tax (subtract line 36 from line 32)	•	37.	
38	Tax rate		38.	0.025
39	Excise tax on telecommunication services (multiply line 37 by line 38)	•	39.	
40a	Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier)	•	40a.	
40b	Multijurisdictional credit	•	40b.	
41	Other credits		41.	
42	Total credits (add lines 40a, 40b, and 41)	•	42.	
43	Balance due (subtract line 42 from line 39; enter here and on line 1)	•	43.	

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

Part I — Computation of gross charges

Gross charges from:				
44	Intra-MCTD services	•	44.	
45	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	•	45.	
46	MCTD mobile telecommunications services	•	46.	
47	Services that are ancillary to the provision of telecommunication services	•	47.	
48	Services that are incidental to the provision of telecommunication services	•	48.	
49	Equipment provided in connection with telecommunication services	•	49.	
50	Intra-MCTD private telecommunication services	•	50.	
51	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 30)	•	51.	
52	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 31)	•	52.	
53	Total gross charges (add lines 44 through 52)	•	53.	

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

54	Exclusion for charges from sales for resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	•	54.	
55	Other exclusions	•	55.	
56	Allowance for bad debts	•	56.	
57	Total exclusions and deductions (add lines 54 through 56)	•	57.	

Part III — Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58.		
59	MTA surcharge rate (3.5% × 17%)		59.		0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60.		
61	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 for line 40a.)	•	61.		
62	Multijurisdictional credit (see instructions for line 40b)	•	62.		
63	Total credits (add lines 61 and 62)	•	63.		
64	Balance due (subtract line 63 from line 60; enter here and on line 5)	•	64.		

Schedule C — Utility services tax (Tax Law section 186-a)

If you **are not subject** to the supervision of the Department of Public Service, mark an **X** in box A below and complete Part I and Part II.
 If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B below and complete Parts I, III, IV and V.

Gross operating income A Gross income B

Part I — Gross operating income (see instructions)

65	Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State	•	65.		
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66.		
67	Other receipts	•	67.		
68	Total (add lines 65, 66, and 67)		68.		
69	Allowable deductions (attach list)	•	69.		
70	Gross operating income (subtract line 69 from line 68)	•	70.		

Part II — Tax on gross operating income (see instructions)

71	Tax on gross operating income (multiply line 70 by 0.4% (0.004))		71.		
72	Tax credits		72.		
73	Net tax on gross operating income (subtract line 72 from 71; enter here and on line 2)		73.		

Part III — Receipts from interest and dividends allocated to New York State (attach list, if necessary; see instructions)

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 New York State <i>(multiply column C by column D)</i>
74 Total interest and dividends allocated to New York State (total column E)				74.
75 Receipts from royalties				75.
76 Total receipts from interest, dividends, and royalties (add lines 74 and 75)				76.

Part IV — Computation of profits (see instructions)

Profits from the sale of:			
77 Securities		77.	
78 Real property		78.	
79 Personal property		79.	
Other profits:			
80 All other profits		80.	
81 Profits before allowable deductions (add lines 77 through 80)		81.	
82 Allowable deductions from profits (attach list)		82.	
83 Profits after allowable deductions (subtract line 82 from line 81)		83.	

Part V — Tax on gross income (see instructions)

84 Gross operating income from line 70		84.	
85 Subtract exclusions from receipts shown on line 66		85.	
86 Adjusted gross operating income (subtract line 85 from line 84)		86.	
87 Receipts from line 76		87.	
88 Profits from line 83		88.	
89 Gross income (add lines 86, 87, and 88)		89.	
90 Tax rate		90.	0.025
91 Tax on gross income (if line 89 is greater than \$500, multiply line 89 by 90; otherwise enter "0")		91.	
92 Long-term care insurance credit		92.	
93 Tax after long-term care insurance credit (subtract line 92 from line 91)		93.	
94 Power for jobs credit		94.	
95 Net tax on gross income (subtract line 94 from line 93; enter here and on line 3)		95.	

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

Part I — MTA surcharge on gross operating income tax

96 Gross operating income on line 70 derived from the MCTD	96.		
97 Gross operating income from line 70	97.		
98 MCTD allocation percentage (<i>divide line 96 by line 97</i>)	98.		%
99 Tax from line 73	99.		
100 Allocated tax (<i>multiply line 98 by line 99</i>)	100.		
101 MTA surcharge (<i>multiply line 100 by 17% (0.17); enter here and on line 6</i>)	101.		

Part II — MTA surcharge on gross income

102 Gross income on line 89 derived from sources within the MCTD	102.		
103 Gross income on line 89	103.		
104 MCTD allocation percentage (<i>divide line 102 by line 103</i>)	104.		%
105 Tax from line 93	105.		
106 Allocated tax (<i>multiply line 104 by line 105</i>)	106.		
107 MTA surcharge (<i>multiply line 106 by 17% (0.17); enter here and on line 7</i>)	107.		

Composition of prepayments claimed on line 12
 (If you need additional space, attach a separate sheet identifying all prepayment information. Transfer the total to line 113.)

	Date paid	Column A Section 186-e and 186-a taxes		Column B MTA surcharges (Section 186-c)	
		Amount		Amount	
108 Mandatory first installment	108.				
109a Second installment from Form CT-400	109a.				
109b Third installment from Form CT-400	109b.				
109c Fourth installment from Form CT-400	109c.				
110 Payment with Form CT-5.9-E, line 11	110.				
111 Overpayment credited from prior years	111.				
112 Overpayment credited from Form CT- <input type="text"/> ..	112.				
113 Total prepayments (<i>total all entries on lines 108 through 112 in Columns A and B and attachment (if any); enter here and on line 12, Columns A and B</i>)	113.				

Supplementary information about private telecommunication services (*complete only if lines 29 through 31 were completed*)

Total channel termination points:			
114 Everywhere	• 114.		
115 In New York State	• 115.		
116 In the MCTD	• 116.		