



# CT-186-EZ

New York State Department of Taxation and Finance

# Telecommunications Tax Return – Short Form

Tax Law – Article 9, Sections 186-e and 186-c

Final return  Amended return

For calendar year 2011

Employer identification number	File number	Business telephone number ( )	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		State or country of incorporation	Date received (for Tax Department use only)
Number and street or PO box		Date of incorporation	
City	State	ZIP code	Foreign corporations: date began business in NYS
NAICS business code number (from federal return)	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
Principal business activity		Audit (for Tax Department use only)	

Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? (mark an X in the appropriate box) If Yes, you must complete Schedule B (see instructions) ..... Yes  No

<b>A.</b> Pay amount shown on line 11. Make payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	<b>A.</b>

Computation of tax	A – NYS	B – MTA
1 Excise tax on telecommunications services (from line 29) .....	1.	
2 MTA surcharge related to telecommunication services (from line 42) .....	2.	
<b>First installment of estimated tax:</b>		
3a If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B .....	3a.	
3b If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions; otherwise, enter 0 .....	3b.	
4 Total (column A, add line 1 and line 3a or 3b; column B, add line 2 and line 3a or 3b) .....	4.	
5 Total prepayments (transfer amounts from line 48) .....	5.	
6a Balance (if line 5 is less than line 4, subtract line 5 from line 4; see instructions) .....	6a.	
6b Overpayment (if line 5 is more than line 4, subtract line 4 from line 5; see instructions) .....	6b.	
7a Amount of MTA overpayment on line 6b to be transferred to NYS tax (see instructions) .....	7a.	
7b Amount of NYS overpayment on line 6b to be transferred to MTA surcharge (see instructions) .....	7b.	
7c Balance due before penalties and interest (see instructions) .....	7c.	
8 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/> .....	8.	
9 Interest on late payment (see instructions) .....	9.	
10 Late filing and late payment penalties (see instructions) .....	10.	
11 Balance due (add lines 7c through 10, both columns and enter here; enter the payment amount on line A above) .....	11.	
12 Overpayment (see instructions) .....	12.	
13a Overpayment credited to next year's NYS tax (see instructions) .....	13a.	
13b Overpayment credited to next year's MTA surcharge (see instructions) .....	13b.	
14 Refund of overpayment (subtract lines 13a and 13b from line 12) .....	14.	
15a Amount of unused tax credits to be refunded (see instructions) .....	15a.	
15b Refundable tax credits to be credited to next year's tax or surcharge .....	15b.	

### Schedule A – New York State excise tax on telecommunication services (Tax Law section 186-e) (see instructions)

Gross charges from:	
16 Intrastate services .....	16.
17 Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State .....	17.
18 Mobile telecommunications services .....	18.
19 Ancillary services, and services and equipment provided in connection with telecommunication services (add lines 16 through 19 and enter the total on line 20) .....	19.

20 Total gross charges (add lines 16 through 19) .....	20.	
21 Exclusions and allowance for bad debts (attach breakdown) .....	21.	

**Computation of tax due**

22 Gross charges subject to tax (subtract line 21 from line 20) .....	22.	
23 Tax rate .....	23.	0.025
24 Excise tax on telecommunication services (multiply line 22 by line 23) .....	24.	
25 Resale credit .....	25.	
26 Multijurisdictional credit .....	26.	
27 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 <input type="checkbox"/> CT-249 <input type="checkbox"/> CT-631 <input type="checkbox"/> Other credits (see instrs) <input type="checkbox"/> .....	27.	
28 Total credits (add lines 25, 26, and 27) .....	28.	
29 Balance due (subtract line 28 from line 24; enter here and on line 1) .....	29.	

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

**Gross charges from:**

30 Intra-MCTD services .....	30.	
31 Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD .....	31.	
32 MCTD mobile telecommunications services.....	32.	
33 Ancillary services, and services and equipment provided in connection with telecommunication services provided within the MCTD .....	33.	
34 Total gross charges (add lines 30 through 33) .....	34.	
35 Exclusions and allowance for bad debts (attach breakdown) .....	35.	

**Computation of tax due**

36 Gross charges subject to tax (subtract line 35 from line 34) .....	36.	
37 MTA surcharge rate (3.5% (.035) × 17% (.17)) .....	37.	0.00595
38 MTA surcharge on telecommunication services (multiply line 36 by line 37) .....	38.	
39 Resale credit (see instructions for line 25) .....	39.	
40 Multijurisdictional credit (see instructions for line 26) .....	40.	
41 Total credits (add lines 39 and 40) .....	41.	
42 Balance due (subtract line 41 from line 38; enter here and on line 2) .....	42.	

**Composition of prepayments claimed on line 5** (see instructions)

	Date paid	A – Section 186-e		B – MTA surcharge	
		Amount		Amount	
43 Mandatory first installment .....	43.				
44a Second installment from Form CT-400 .....	44a.				
44b Third installment from Form CT-400 .....	44b.				
44c Fourth installment from Form CT-400 .....	44c.				
45 Payment with extension request, Form CT-5.9-E, line 11, columns A and B .....	45.				
46 Overpayment credited from prior years .....	46.				
47 Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/> .....	47.				
48 Total prepayments (total all entries on lines 43 through 47 and from attachment sheet(s) in Columns A and B; enter here and on line 5, Columns A and B) .....	48.				

<b>Third – party designee</b> (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ( )
	Designee's e-mail address		PIN <input type="text"/>

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

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ( )	Date
<b>Paid preparer use only</b> (see Instr.)	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	E-mail address of individual preparing this return	Preparer's NYTPRIN	Date

See instructions for where to file