



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

Final return Amended return

For calendar year 2012

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.		Audit (for Tax Department use only)
Principal business activity				
Date came under supervision of NYS Department of Public Service (if applicable)	Date sale of utility or telecommunication services began			

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

Computation of tax

	A – NYS	B – MTA
1 Excise tax on telecommunications services (from line 43)	1	
2 Tax on gross income (from line 92; see instructions)	2	
3 Total taxes (add lines 1 and 2)	3	
4 MTA surcharge related to telecommunication services (from line 64)	4	
5 MTA surcharge on gross income (from line 95)	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 A and B	7	
8 If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions	8	
9 If you did not file Form CT-5.9-E and line 2 is over \$1,000, see instructions	9	
10 Add lines 8 and 9	10	
11 Total (Column A, add lines 3 and 7 or 3 and 10; Column B, add lines 6 and 7 or 6 and 10)	11	
12 Total prepayments (transfer amounts from line 103, columns A and B)	12	
13a Balance (if line 12 is less than line 11, subtract line 12 from line 11; see instructions)	13a	
13b Overpayment (if line 12 is more than line 11, subtract line 11 from line 12; see instructions)	13b	
14a Amount of MTA overpayment on line 13b to be transferred to NYS tax (see instructions)	14a	
14b Amount of NYS overpayment on line 13b to be transferred to MTA surcharge (see instructions)	14b	
14c Balance due before penalties and interest (see instructions)	14c	

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Computation of tax

	A — NYS	B — MTA
15 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	15	15
16 Interest on late payment (see instructions)	16	16
17 Late filing and late payment penalties (see instructions)	17	17
18 Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)	18	18
19 Overpayment (see instructions)	19	19
20a Overpayment credited to next year's NYS tax	20a	20a
20b Overpayment credited to next year's MTA surcharge	20b	20b
21 Refund of overpayment (subtract lines 20a and 20b from line 19)	21	21
22a Amount of unused tax credits to be refunded (see instructions)	22a	22a
22b Refundable tax credits to be credited to next year's tax or surcharge	22b	22b

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

Were you subject to the supervision of the Department of Public Service and did you provide 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 (see instructions):
 Local carrier A Interexchange carrier B Facilities-based cellular common carrier C

Part 1 — Computation of gross charges (see instructions)

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

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Part 2 – Exclusions and deductions from gross charges (see instructions)

33	Exclusion for charges from sales-for-resale	•	33	
34	Other exclusions	•	34	
35	Allowance for bad debts	•	35	
36	Total exclusions and deductions (add lines 33 through 35)	•	36	

Part 3 – 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	•	40a	
40b	Multijurisdictional credit	•	40b	
41	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 <input type="checkbox"/> (see instructions)	•	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 1 – 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 service 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 provided with 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 2 – Exclusions and deductions from gross charges (see instructions for Schedule A, Part 2)

54	Exclusion for charges from sales for resale	•	54	
55	Other exclusions	•	55	
56	Allowance for bad debts	•	56	
57	Total exclusions and deductions (add lines 54 through 56)	•	57	

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Part 3 – Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58	
59	MTA surcharge rate (3.5% (.035) × 17% (0.17))		59	0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60	
61	Resale credit	•	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 4)	•	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. Do not complete Schedule C or Schedule D.

If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B and complete Schedule C and, if applicable, Schedule D.

A •

B •

Part 1 – 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	

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Part 2 – 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>
71 Total interest and dividends allocated to New York State <i>(total column E, including total from attached list)</i>				71
72 Receipts from royalties				72
73 Total receipts from interest, dividends, and royalties <i>(add lines 71 and 72)</i>				73

Part 3 – Computation of profits (see instructions)

Profits from the sale of:			
74 Securities		74	
75 Real property		75	
76 Personal property		76	
Other profits:			
77 All other profits		77	
78 Profits before allowable deductions <i>(add lines 74 through 77)</i>		78	
79 Allowable deductions from profits <i>(attach list)</i>		79	
80 Profits after allowable deductions <i>(subtract line 79 from line 78)</i>		80	

Part 4 – Tax on gross income (see instructions)

81 Gross operating income from line 70		81	
82 Subtract exclusions from receipts shown on line 66		82	
83 Adjusted gross operating income <i>(subtract line 82 from line 81)</i>		83	
84 Receipts from line 73		84	
85 Profits from line 80		85	
86 Gross income <i>(add lines 83, 84, and 85)</i>		86	
87 Tax rate		87	0.025
88 Tax on gross income <i>(if line 86 is greater than \$500, multiply line 86 by line 87; otherwise enter 0)</i>		88	
89 Power for Jobs credit		89	
90 Tax after Power for Jobs credit <i>(subtract line 89 from line 88)</i>		90	
91 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 <input type="checkbox"/> <i>(see instr.)</i>		91	
92 Net tax on gross income <i>(subtract line 91 from line 90; enter here and on line 2)</i>		92	

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

93 Gross income on line 86 derived from sources within the MCTD	93	
94 MTA surcharge rate (3.5% (.035) x 17% (0.17)).....	94	0.00595
95 MTA surcharge (multiply line 93 by line 94; enter here and on line 5)	95	

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 103.)		A		B
		Section 186-e and 186-a taxes		MTA surcharges (Section 186-c)
		Date paid	Amount	Amount
96 Mandatory first installment	96			
97 Second installment from Form CT-400.....	97			
98 Third installment from Form CT-400	98			
99 Fourth installment from Form CT-400	99			
100 Payment with Form CT-5.9-E, line 11	100			
101 Overpayment credited from prior years	101			
102 Overpayment credited from Form CT- <input type="text"/>	102	Period <input type="text"/>		
103 Total prepayments (total all entries on lines 96 through 102 in Columns A and B and attachment (if any); enter here and on line 12, Columns A and B)	103			

Third – party designee <i>(see instructions)</i>	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.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date
Paid preparer use only <i>(see instr.)</i>	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.

