New York State Department of Taxation and Finance

1991

CT-186-P Tax Return for Gross Income

Tax Law - Article 9, Section 186-a

For calendar year 1991

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. ☐	*For office use only*
Name	PLACE LABEL HERE		*Date received*
Number and street / City or town / State / ZIP code			
Trade name	Business telephone number ( )	Business activity code number (from federal return)	
Nature of business	State or country of incorporation / date		*Audit use*
Date came under the supervision of New York State Department of Public Service			

Does this taxpayer have an **interest in real property** located in New York State? ☐ Yes ☐ No

Has the controlling interest in the taxpayer's stock changed during the period covered by the return? ☐ Yes ☐ No

If you answered *Yes* to both questions, attach a statement with complete details *(see instructions)*.

If this is your first return, enter name of prior owner or operator, if any	Address of prior owner or operator
If this is your final return, enter name of new owner, if any	Address of new owner

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-P/M.

A. Payment - pay amount shown on line 15 — Make check payable to: ***New York State Corporation Tax*** Payment enclosed

Computation of Tax

1	Gross income *(amount from line 43)* ..... multiply by 3.5% (.035)	1	
2	EDZ rate reduction credit *(amount from line 63)*	2	
3	Net tax *(subtract line 2 from line 1)*	3	
4a	1991 tax surcharge *(multiply line 3 by 15% (.15))*	4a	
4b	Additional tax *(enter 13-A utility tax credit taken in 1990 multiply by 15%; see instructions)*	4b	
4c	Tax surcharge *(add lines 4a and 4b)*	4c	
5	Tax and tax surcharge *(add lines 3 and 4c)*	5	
6	1991 13-A utility tax credit *(electric corporations only: attach computation of credits - see instructions)*	6	
7	Total tax and tax surcharge *(subtract line 6 from line 5)*	7	
	First installment of estimated tax for 1992		
8a	If application for extension **was filed**, enter amount from Form CT-5.9, line 5	8a	
8b	If Form CT-5.9 **was not filed** and line 7 is over $1,000, enter 25% (.25) of line 7	8b	
9	Total *(add lines 7 and 8a or 8b)*	9	
10	Prepayments	10	
11	Balance *(if line 10 is less than line 9, subtract line 10 from line 9)*	11	
12	Interest on late payment *(see instructions)*	12	
13	Late filing and late payment penalties *(see instructions)*	13	
14	Penalties for underpayment of estimated tax *(check box ☐ if Form CT-222 attached - if no penalty due, enter "0")*	14	
15	Balance due *(add lines 11 through 14; enter payment on line A)*	15	
16	Overpayment *(If line 9 is less than line 10, subtract line 9 from line 10)*	16	
17	Amount of overpayment to be credited to next period	17	
18	Balance of overpayment *(subtract line 17 from line 16)*	18	
19	Amount to be credited to Form CT-186-P/M	19	
20	Refund *(subtract line 19 from line 18)*	20	

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

Schedule A — Computation of Gross Income

Part I — Computation of Receipts

21	Receipts from the sale of gas and electricity for ultimate consumption or use in New York State	21	•
22	Receipts from the sale of steam for ultimate consumption or use in New York State	22	•
23	Receipts from the sale of water for ultimate consumption or use in New York State	23	•
24	Receipts from the sale of refrigeration for ultimate consumption or use in New York State	24	•
25	Total *(add lines 21 through 24)*	25	
26	Receipts from the sale of telephone and telegraph *(amount from line 47)*	26	•
27	Receipts from the sale of services rendered within New York State	27	•
28	Receipt from the sale of merchandise within New York State	28	•
29	All other receipts from sales made or services rendered within New York State	29	•
30	Receipts before allowable deductions *(add lines 25 through 29)*	30	
31	Allowable deductions from receipts *(attach list)*	31	•
32	Receipts after allowable deductions *(subtract line 31 from line 30)*	32	

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

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 NYS *(multiply column C by column D)*

33	Interest and dividends allocated to New York State *(add column E amounts)*	33	•
34	Receipts from royalties	34	•
35	Total receipts *(add lines 32, 33 and 34)*	35	

Part II — Computation of Profits *(see instructions)*

36	Profits from the sale of securities	36	
37	Profits from the sale of real property	37	
38	Profits from the sale of personal property	38	
39	All other profits	39	
40	Profits before allowable deductions *(add lines 36 through 39)*	40	
41	Allowable deductions from profits *(attach list)*	41	•
42	Profits after allowable deductions *(subtract line 41 from line 40)*	42	•

Part III — Computation of Gross Income

43	Gross income *(add lines 35 and 42; enter here and in box on line 1)*	43	

Schedule B — Computation and Allocation of Gross Income by Telephone and Telegraph Companies and Other Transmission Companies

Part I — Computation and Formula Rule Allocation of Gross Income

Type of Gross Income	A Amount of Gross Income	B Gross Income Deductions from: Part II	Part III	C Gross Income After Deductions (column A - column B)	D Allocation %	E Allocated Gross Income (column C x column D)
44 Intrastate gross income					100%	•
45 Interstate gross income						•
46 Foreign gross income						
47 Total intrastate, allocated interstate and foreign gross income *(enter here and on line 26)*					47	•

Part II — Interexchange Telephone Company Deduction for Carrier Access Service

A Name of Exchange Telephone Company	B Cost of Carrier Access Services	C Cost in Column B Attributable to: Intrastate Gross Income	Interstate Gross Income	Foreign Gross Income
Amounts from attached list				
48 Enter total on line 44, column B, Part II	48	•		
49 Enter total on line 45, column B, Part II			49 •	
50 Enter total on line 46, column B, Part II				50 •

Part III — Other Deductions from Gross Income

A Description of Deduction	B Amount of Deduction	C Amount in Column B Attributable to: Intrastate Gross Income	Interstate Gross Income	Foreign Gross Income
Amounts from attached list				
51 Enter total on line 44, column B, Part III	51	•		
52 Enter total on line 45, column B, Part III			52 •	
53 Enter total on line 46, column B, Part III				53 •

Part IV — Formula Rule Allocation Method for Interstate and Foreign Transmission Services
Computation of Property Factor *(include only property used in connection with interstate and/or foreign transmission services)*

		Column A New York State	Column B Everywhere
54 Average value of real property owned	54		
55 Average value of rented real property *(multiply the annual rent by eight)*	55		
56 Average value of tangible personal property owned	56		
57 Average value of tangible personal property rented *(multiply the annual rent by eight)*	57		
58 Average value of intangible assets	58		
59 Average value of extraterrestrial property	59		
60 Total *(add lines 54 through 59)*	60	•	•
61 Property factor *(divide line 60, Column A, by line 60, Column B; enter percentage on lines 45 and 46, Column D)*	61	• %	

Schedule C — Computation of Economic Development Zone (EDZ) Rate Reduction Credit

A Name of Business	B Certificate Number	C Rate Reduction Base	D Amount of Rate Reduction in 1991

62 Aggregate rate reduction in 1991 *(add column D amounts)*	62	
63 EDZ rate reduction credit *(97% (.97) of line 62; enter here and on line 2)*	63	

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