New York State Department of Taxation and Finance

1992

CT-186

Franchise Tax Return — Gross Earnings of Electricity, Water, Steam or Gas Companies

Tax Law — Article 9, Section 186

For calendar year 1992

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			*Date received*
Number and street / City or town / State / ZIP code			
Principal business activity	State or country of incorporation / date		
Foreign corporations: date began business in NYS	Business telephone number ( )	Business activity code number (from federal return)	*Audit use*

Metropolitan Transportation Business Tax (MTA Surcharge)

Do you do business in the Metropolitan Commuter Transportation District? ☐ Yes ☐ No If *Yes*, you must file Form CT-186-M.

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

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

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

A. Payment - pay amount shown on line 17 — Make check payable to: ***New York State Corporation Tax***	Payment enclosed	

Computation of Tax

1	Tax on gross earnings *(from line 28)*	1	•	
2	Tax on dividends *(from line 38)*	2	•	
3	Total tax *(add lines 1 and 2)*	3	•	
4	Minimum Tax	4	125	00
5	Tax *(amount from line 3 or line 4, whichever is larger)*	5	•	
6	Special additional mortgage recording tax credit *(attach Form CT-43)*	6		
7	Net tax *(subtract line 6 from line 5)*	7		
8	Tax surcharge *(multiply line 7 by 15% (.15))*	8		
9	Total tax and tax surcharge *(add lines 7 and 8)*	9		
10	First installment of estimated tax for 1993			
	a. If application for extension was filed, enter amount from Form CT-5.9, line 5	10a		
	b. If Form CT-5.9 was not filed and line 9 is over $1,000, enter 25% of line 9	10b		
11	Total *(add lines 9 and 10a or 10b)*	11		
12	Prepayments *(from line 52)*	12		
13	Balance *(if line 12 is smaller than line 11, subtract line 12 from line 11)*	13		
14	Interest on late payment *(see instructions)*	14		
15	Late filing and late payment penalties *(see instructions)*	15		
16	Penalty for underpayment of estimated tax *(check box ☐ if Form CT-222 is attached — if none, enter "0")*	16		
17	Balance due *(add lines 13 through 16 — enter payment on line A)*	17		
18	Overpayment *(if line 11 is smaller than line 12, subtract line 11 from line 12)*	18		
19	Amount of overpayment to be credited to next period	19		
20	Balance of overpayment *(subtract line 19 from line 18)*	20		
21	Amount to be credited to Form CT-186-M	21		
22	Refund *(subtract line 21 from line 20)*	22		

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 elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Federal return filed: ☐ **1120** ☐ **Other** _____ **(Attach copy)**

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

Schedule A — Computation of Gross Earnings Tax and Allocation Percentage / Issuer's Allocation Percentage

		A New York State	B Everywhere
23 Gross earnings from operating revenue	23	•	•
24 Gross earnings from interest	24	•	•
25 Gross earnings from dividends	25	•	•
26 Gross earnings from other revenues	26	•	•
27 Total *(add lines 23 through 26)*	27	•	•
28 Tax computation *(multiply line 27, column A by .0075; enter this amount on line 1)*	28	•	
29 Allocation percentage / issuer's allocation percentage *(line 23, column A divided by column B)*			29 %

Schedule B — Computation of Allocated Dividend Tax (based on the period January 1, 1992, through December 31, 1992)

30 Number of shares of common stock issued	30	
31 Number of shares of preferred stock issued	31	
32 Actual amount of paid-in capital	32	
33 Amount of capital on which dividends were paid	33	•
34 Total dividends paid in calendar year 1992	34	•
35 Enter 4% of line 33	35	•
36 Net dividends *(subtract line 35 from line 34)*	36	•
37 Allocated dividends *(multiply line 36 by _____ %, from line 29)*	37	
38 Tax computation *(multiply line 37 by .045; enter here and on line 2)*	38	

Schedule C — Reconciliation of Retained Earnings (based on the period January 1, 1992, through December 31, 1992)

39 Balance beginning of period		39	
40 Net increase		40	
41 Other additions		41	
42 Total *(add lines 39, 40 and 41)*		42	
43 Dividends	43	•	
44 Other deductions	44		
45 Total *(add lines 43 and 44)*		45	
46 Balance end of period *(subtract line 45 from line 42)*		46	

Composition of Prepayments Claimed on Line 12

		Date Paid	Amount
47 Mandatory first installment			
48 CT-400 installments	(1)		
	(2)		
	(3)		
49 Payment with extension application, Form CT-5.9, line **A**			
50 Credit from prior years			
51 Credit from Form CT-186-M			
52 Total *(add lines 47 through 51; enter here and on line 12)*			