



CT-186-P Tax Return for Gross Income

Tax Law - Article 9, Section 186-a

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 now, check box. <input type="checkbox"/>	For office use only	
Name <div style="text-align: center; font-size: x-small;">PLACE LABEL HERE</div>					Date received	
Number and street		City or town	State			
Trade name		Business telephone number ()		Business activity code number (from federal return)		
Nature of business		State or country of incorporation		date		
Date came under the supervision of New York State Department of Public Service						Audit use

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 (MTA Surcharge)

Do you do business in the Metropolitan Commuter Transportation District (*see instructions*)? Yes No If Yes, you must file Form CT-186-P/M.

A. Payment - pay amount shown on line 13 — Make check payable to: New York State Corporation Tax		Payment enclosed	
1 Gross income (amount from line 41) multiply by 3.5% (.035)	1		
2 EDZ rate reduction credit (amount from line 61)	2		
3 Net tax (subtract line 2 from line 1)	3		
4 1992 tax surcharge (multiply line 3 by 15% (.15))	4		
5 Tax and tax surcharge (add lines 3 and 4)	5		
First installment of estimated tax for 1993			
6a If application for extension was filed , enter amount from Form CT-5.9, line 5	6a		
6b If Form CT-5.9 was not filed and line 5 is over \$1,000, enter 25% (.25) of line 5	6b		
7 Total (add lines 5 and 6a or 6b)	7		
8 Prepayments (from line 67)	8		
9 Balance (if line 8 is less than line 7, subtract line 8 from line 7)	9		
10 Interest on late payment (<i>see instructions</i>)	10		
11 Late filing and late payment penalties (<i>see instructions</i>)	11		
12 Penalties for underpayment of estimated tax (check box <input type="checkbox"/> if Form CT-222 is attached - if no penalty due, enter "0")	12		
13 Balance due (add lines 9 through 12; enter payment on line A)	13		
14 Overpayment (if line 7 is less than line 8, subtract line 7 from line 8)	14		
15 Amount of overpayment to be credited to next period	15		
16 Balance of overpayment (subtract line 15 from line 14)	16		
17 Amount to be credited to Form CT-186-P/M	17		
18 Refund (subtract line 17 from line 16)	18		

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	

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

Schedule A — Computation of Gross Income

Part I — Computation of Receipts

19 Receipts from the sale of gas and electricity for ultimate consumption or use in New York State	19	•		
20 Receipts from the sale of steam for ultimate consumption or use in New York State	20	•		
21 Receipts from the sale of water for ultimate consumption or use in New York State	21	•		
22 Receipts from the sale of refrigeration for ultimate consumption or use in New York State	22	•		
23 Total (add lines 19 through 22)	23			
24 Receipts from the sale of telephone and telegraph (amount from line 45)	24	•		
25 Receipts from the sale of services rendered within New York State	25	•		
26 Receipt from the sale of merchandise within New York State	26	•		
27 All other receipts from sales made or services rendered within New York State	27	•		
28 Receipts before allowable deductions (add lines 23 through 27)	28			
29 Allowable deductions from receipts (attach list)	29	•		
30 Receipts after allowable deductions (subtract line 29 from line 28)	30			

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 <i>(multiply column C by column D)</i>
31 Interest and dividends allocated to New York State (add column E amounts)	31	•		
32 Receipts from royalties	32	•		
33 Total receipts (add lines 30, 31 and 32)	33			

Part II — Computation of Profits (see instructions)

34 Profits from the sale of securities	34			
35 Profits from the sale of real property	35			
36 Profits from the sale of personal property	36			
37 All other profits	37			
38 Profits before allowable deductions (add lines 34 through 37)	38			
39 Allowable deductions from profits (attach list)	39	•		
40 Profits after allowable deductions (subtract line 39 from line 38)	40	•		

Part III — Computation of Gross Income

41 Gross income (add lines 33 and 40; enter here and in box on line 1)	41			
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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:		C Gross Income After Deductions (column A - column B)	D Allocation %	E Allocated Gross Income (column C x column D)
		Part II	Part III			
42 Intrastate gross income					100%	•
43 Interstate gross income						•
44 Foreign gross income						
45 Total intrastate, allocated interstate and foreign gross income (enter here and on line 24)					45	•

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				
46 Enter total on line 42, column B, Part II	46	•		
47 Enter total on line 43, column B, Part II			47	•
48 Enter total on line 44, column B, Part II				48

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				
49 Enter total on line 42, column B, Part III	49	•		
50 Enter total on line 43, column B, Part III			50	•
51 Enter total on line 44, column B, Part III				51

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
52 Average value of real property owned	52	
53 Average value of rented real property (multiply the annual rent by eight)	53	
54 Average value of tangible personal property owned	54	
55 Average value of tangible personal property rented (multiply the annual rent by eight)	55	
56 Average value of intangible assets	56	
57 Average value of extraterrestrial property	57	
58 Total (add lines 52 through 57)	58	•
59 Property factor (divide line 58, Column A, by line 58, Column B; enter percentage on lines 43 and 44, Column D)		59

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 1992

60 Aggregate rate reduction in 1992 (add column D amounts)	60	
61 EDZ rate reduction credit (97% (.97) of line 60; enter here and on line 2)	61	

Composition of Prepayments Claimed on Line 8

	Date Paid	Amount	
62 Mandatory first installment			
63 CT-400 installments	(1)		
	(2)		
	(3)		
64 Payment with extension application, Form CT-5.9, line A			
65 Credit from prior years			
66 Credit transferred from Form CT-186-P/M			
67 Total prepayments (add lines 62 through 66; enter here and on line 8)			

