



# CT-186-A Utility Services Tax Return — Gross Operating Income

Tax Law — Article 9, Section 186-a

For calendar year 1994

<b>Mailing Name and Address</b>	Employer identification number _____ File number _____ Taxpayer's business name _____ Business name at location below (if different from business name above) _____ C/O _____ PLACE LABEL HERE Street or P O Box _____ City _____ State _____ ZIP code _____ Trade name _____ Business telephone number ( ) _____ Nature of business _____ State or country of incorporation _____ date ____/____/____	If address on return is new, check box (see instructions) <input type="checkbox"/> If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). Business activity code number (from federal return) _____	For office use only Date received _____ Audit use _____
<input type="checkbox"/> Check box if refund claimed	Name of agent, if any _____ Date sale of utility services began _____		

Type of service or commodity you resell (check all that apply)

Gas   
  Electricity   
  Steam   
  Water   
  Telephone   
  Telegraph   
  Refrigeration

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 \_\_\_\_\_

The books of the taxpayer are in the care of

Name: \_\_\_\_\_ Address: \_\_\_\_\_

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

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

← Attach your payment here.

**Computation of Tax**

1 Gross operating income (amount from line 25) .....	1	
2 Gross operating income (amount from line 30) .....	2	
3 Gross operating income (amount from line 34) .....	3	
4 Total taxable gross operating income (add lines 1, 2 and 3) .....	4	
5 Tax (multiply line 4 by 3½% (.035)) .....	5	
6 State tax surcharge (multiply line 5 by 12½% (.125); see instructions) .....	6	
7 Total tax and state tax surcharge (add lines 5 and 6) .....	7	
First installment of      8a If application for extension was filed, enter amount from Form CT-59, line 4 . . . . .	8a	
estimated tax for 1995:    8b If Form CT-59 was not filed and line 7 is over \$1,000, enter 25% of line 7 . . . . .	8b	
9 Total (add lines 7 and 8a or 8b) .....	9	
10 Total 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 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0") ..	14	
15 Balance due (add lines 11 through 14 - enter payment on line A above) .....	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 of overpayment to be credited to Form CT-186-A/M .....	19	
20 Amount of overpayment to be refunded (subtract line 19 from line 18; check refund box above) .....	20	

**Schedule A — Computation of Gross Operating Income (other than telephone and telegraph)**

A. Type of Commodity	B. Utility Purchased From	C. Quantity Purchased	D. Purchase Price	E. Quantity Consumed Which Was Not Sold	F. Quantity Sold	G. Receipts from Quantity Sold

Amounts from attached list

21 Total receipts from the sale or furnishing of each commodity (add column G amounts) .....	21	
22 Other receipts from services rendered which are directly connected with the sale or furnishing of each commodity listed above ..	22	
23 Total (add lines 21 and 22) .....	23	
24 Allowable deductions (attach list) .....	24	
25 Gross operating income (subtract line 24 from line 23; enter here and on line 1) .....	25	

Schedule B — Computation of Gross Operating Income from Supplemental Telephone Services		Total for calendar year	
26	Receipts from the sale or furnishing of telephone facilities and services	26	•
27	Receipts from services rendered	27	•
28	Total (add lines 26 and 27)	28	
29	Allowable deductions (attach list)	29	•
30	Gross operating income (subtract line 29 from line 28; enter here and on line 2)	30	

**Schedule C — Computation and Allocation of Gross Operating Income by Telephone and Telegraph Companies and Other Transmission Companies**

Check appropriate box  Accounting Rule Allocation Method  Formula Rule Allocation Method

**Part I — Computation and Allocation of Gross Operating Income (GOI)**

Type of Gross Operating Income	A Amount of Gross Operating Income	B Gross Operating Income Deductions from Part II	C Gross Operating Income After Deductions (column A - column B)	D Allocation %	E Allocated Gross Operating Income (column C x column D)	F Gross Operating Income Deductions from Part III	G Allocated Gross Operating Income (column E - column F)	
31	Intrastate GOI			100%				
32	Interstate GOI							
33	Foreign GOI							
34	Total intrastate, allocated interstate and foreign GOI (enter here and on line 3)						34	

**Part II — Other Deductions from Gross Operating Income**

A Description of Deduction	B Amount of Deduction	C Amount in column B Attributable to:		
		Intrastate Gross Operating Income	Interstate Gross Operating Income	Foreign Gross Operating Income
35	Enter total on line 31, column B	35	•	
36	Enter total on line 32, column B		36	•
37	Enter total on line 33, column B			37

**Part III — Interexchange Telephone Company Deduction for Carrier Access Service**

A Type of Carrier Access Service	B Cost of Carrier Access Service		
38	Intrastate	38	•
39	Interstate	39	•
40	Foreign	40	•

**Part IV — Computation of Property Factor (include only property used in connection with interstate and/or foreign transmission services)**

	Column 1 New York State	Column 2 Everywhere
41	Average value of real property owned	41
42	Average value of rented real property (multiply the annual rent by eight)	42
43	Average value of tangible personal property owned	43
44	Average value of tangible personal property rented (multiply the annual rent by eight)	44
45	Average value of intangible assets	45
46	Average value of extraterrestrial property	46
47	Total (add lines 41 through 46)	47
48	Property factor (divide line 47, Column 1, by line 47, Column 2; enter percentage on lines 32 and 33, column D)	

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

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)	ID number	Date
	Address	Signature of individual preparing this return	

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909