



# 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, 188, and 186-c

For calendar year 1995

Employer identification number		File number		If address on return is new, check box (see instructions) <input type="checkbox"/>		For office use only	
Mailing Name and Address	Taxpayer's business name			If your name, employer identification number, address or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 482-8100 to request one. From areas outside New York State, call (518) 438-1073.		Date received	
	Business name at location below (if different from business name above) C/O						
	Street or PO Box						
	City State ZIP code						
Trade name		Business telephone number ( )		Business activity code number (from federal return)		Audit use	
Nature of business		State or country of incorporation		Date of inc. /			
<input type="checkbox"/> Check box if refund claimed	Date came under supervision of NYS Department of Public Service (if applicable)			Date sale of utility or telecommunication services began			

Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? •  Yes •  No If Yes, complete Schedule B

Did you furnish utility services (gas, electricity, steam, water or refrigeration) in the MCTD during this tax year? •  Yes •  No If Yes, complete Schedule D

<b>A. Payment</b> — pay amount shown on line 19. Make check payable to: <b>New York State Corporation Tax</b>		Payment enclosed
♦ Attach your payment here.		

	I — NYS	II — MTA	III — Totals
1 Excise tax on telecommunication services - section 186-e (from line 32, column L)	1		
2 State tax surcharge (multiply line 1 by 7.5% (.075))	2		
3 Total excise tax and state tax surcharge (add lines 1 and 2)	3		
4 Tax on the furnishing of utility services - section 186-a (from line 64)	4		
5 State tax surcharge (multiply line 4 by 7.5% (.075))	5		
6 Total utility services tax and state tax surcharge (add lines 4 and 5)	6		
7 Total taxes and state tax surcharges (add lines 3 and 6)	7		
8 MTA surcharge related to telecommunication services - section 186-c(1)(b) (from line 41, column L)		8	
9 MTA surcharge on the furnishing of utility services - section 186-c(1)(a) (from line 70)		9	
10 Total MTA surcharges (add lines 8 and 9)		10	
<b>First installment of estimated tax:</b>			
11 If a request for extension was filed, enter amounts from Form CT-5.9-E, line 12, columns I and II	11		
12a If Form CT-5.9-E was not filed and line 3 is over \$1,000, enter 25% of line 3 in column I and 25% of line 8 in column II	12a		
12b If Form CT-5.9-E was not filed and line 6 is over \$1,000, enter 25% of line 6 in column I and 25% of line 9 in column II	12b		
12c Total lines 12a and 12b	12c		
13 Total (column I, add lines 7 and 11 or 7 and 12c; column II, add lines 10 and 11 or 10 and 12c; column III, add columns I and II across)	13		
14 Total prepayments (columns I and II, transfer amounts from line 76, columns I and II; column III, add columns I and II across; see instructions)	14		
15 Balance (subtract line 14 from line 13)	15		
16 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> , if none, enter "0")			16
17 Interest on late payment (see instructions)			17
18 Late filing and late payment penalties (see instructions)			18
19 Balance due (add lines 15 through 18, column III; enter payment on line A above)			19
20 Overpayment (if line 15, column III is negative, you have a net overpayment; enter overpaid amount from line 15, column III as a positive number here)			20
21 Amount of overpayment to be credited to next period (see instructions)			21
22 Refund of overpayment (subtract line 21 from line 20; check refund box above)			22
23 Refund of unused tax credits (see instructions under line 32 — Refund Election)	23		23

**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
	Address		Date
			Signature of individual preparing this return

Mail your return to: NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12202-1909

Schedule A - New York State Excise Tax on Telecommunication Services (Tax Law section 186-e)	Summary of Gross			
	A Amount of Gross Charge	B Sale for Resale Exclusion	C Other Exclusions and Deductions	D Total Exclusions and Deductions
Type of Gross Charge				
<b>Part I — Telecommunication Services (other than private)</b>				
24 Intrastate services <i>(see instructions)</i>	•	•	•	•
25 Interstate and international services that originate or terminate within New York and are charged to a service address in New York <i>(see instructions)</i>	•	•	•	•
26 Services that are ancillary to the provision of telecommunication services <i>(see instructions)</i>	•	•	•	•
27 Services that are incidental to the provision of telecommunication services <i>(see instructions)</i>	•	•	•	•
28 Equipment provided in connection with telecommunication services <i>(see instructions)</i>	•	•	•	•
<b>Part II — Private Telecommunication Services</b>				
29 Intrastate private telecommunication services <i>(see instructions)</i>	•	•	•	•
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are <b>separately ascertainable</b> <i>(see instructions)</i>	•	•	•	•
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are <b>not separately ascertainable</b> <i>(see instructions)</i>	•	•	•	•
32 Totals <i>(see instructions)</i>	•	•	•	•



Schedule B - MTA Surcharge Related to Telecommunication Services (Tax Law section 186-c(1)(b))	Summary of Gross			
	A Amount of Gross Charge	B Sale for Resale Exclusion	C Other Exclusions and Deductions	D Total Exclusions and Deductions
Type of Gross Charge				
<b>Part I — Telecommunication Services (other than private)</b>				
33 Intra-MCTD services (see instructions)	•	•	•	•
34 Inter-MCTD (including intrastate, interstate and international) services which originate or terminate in the MCTD and are charged to a service address in the MCTD (see instructions)	•	•	•	•
35 Services that are ancillary to the provision of telecommunication services (see instructions)	•	•	•	•
36 Services that are incidental to the provision of telecommunication services (see instructions)	•	•	•	•
37 Equipment provided in connection with telecommunication services (see instructions)	•	•	•	•
<b>Part II — Private Telecommunication Services</b>				
38 Intra-MCTD private telecommunication services (see instructions)	•	•	•	•
39 Inter-MCTD (including intrastate, interstate and international) private telecommunication channels where the charges for the use of each channel segment are <b>separately ascertainable</b> (see instructions)	•	•	•	•
40 Inter-MCTD (including intrastate, interstate and international) private telecommunication channels where the charges for the use of each channel segment are <b>not separately ascertainable</b> (see instructions)	•	•	•	•
41 Totals (see instructions)	•	•	•	•





**Schedule D - Computation of MTA Surcharge on Utility Services**(Tax Law section 186-c(1)(a))

65	New York State gross income or gross operating income (from line 63) .....	65	
66	Gross income or gross operating income from utility services derived from sources in the MCTD (see instructions) .....	66	
67	MCTD allocation percentage (divide line 66 by line 65) .....	67	
68	New York State tax on utility services (from line 64) .....	68	
69	Allocated tax (multiply line 67 by line 68) .....	69	
70	MTA surcharge (multiply line 69 by 17% (.17); enter here and on line 9) .....	70	

Composition of Prepayments Claimed on Line 14		I Section 186-e and 186-a Taxes and State Tax Surcharges		II MTA Surcharges (Section 186-c)
		Date Paid	Amount	Amount
71	Mandatory first installment .....			
72	CT-400 installments .....	(1)		
		(2)		
		(3)		
73	Payment with extension request, Form CT-5.9-E, line 14 .....			
74	Credit from prior years .....			
75	Credit related to sections 184 and 184-a prepayments in 1995 (see below) .....			
76	Total prepayments (total all entries in columns I and II; enter here and on line 14, columns I and II) .....			

Check box if you are a corporation that is not principally engaged in local telephone business and, as of January 1, 1995, is not filing Forms CT-184 and CT-184-M (see instructions for line 14).

If you are no longer subject to sections 184 or 184-a, you may apply any prepaid balance (for 1995 only) on line 75 above. Enter the balance of prepayments in your account for section 184 on line 75, column I. Enter the balance of prepayments in your account for section 184-a on line 75, column II.

**Supplementary Information Pertaining to Private Telecommunication Services**

77	Total channel termination points everywhere (see instructions) .....	77	•
78	Total channel termination points in New York State (see instructions) .....	78	•
79	Total channel termination points in the MCTD (see instructions) .....	79	•

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

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

If you answered Yes to questions 80 and 81, attach a statement with complete details (see instructions).