



# 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, and 186-c

For calendar year 1997

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 1 800 462-8100 to request one. From areas outside the U.S. and Canada, call (518) 485-6800.	Date received
	Business name at location below (if different from business name above) C/O			
	Street or PO Box			
	City	State		
Trade name		Business telephone number ( )	Business activity code number (from federal return)	
Nature of business		State or country of incorporation	Date of incorporation	Audit use
<input type="checkbox"/> Check box if overpayment 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 15. Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here.	

### Computation of Tax

- 1 Excise tax telecommunications services - section 186-e (from line 28, column L) . . . . .
- 2 Tax on the furnishing of utility services - section 186-a (from line 60) . . . . .
- 3 Total taxes (add lines 1 and 2) . . . . .
- 4 MTA surcharge related to telecommunication services - section 186-c(1)(b) (from line 37, column L) . . . . .
- 5 MTA surcharge on the furnishing of utility services - section 186-c(1)(a) (from line 66) . . . . .
- 6 Total MTA surcharges (add lines 4 and 5) . . . . .

### First installment of estimated tax:

- 7 If a request for extension **was** filed, enter amounts from Form CT-5.9-E, line 8, columns I and II. . . . .
- 8a If Form CT-5.9-E was **not** filed and line 1 is over \$1,000, enter 25% of line 1 in column I and 25% of line 4 in column II. . . . .
- 8b If Form CT-5.9-E was **not** filed and line 2 is over \$1,000, enter 25% of line 2 in column I and 25% of line 5 in column II. . . . .
- 8c Total lines 8a and 8b . . . . .
- 9 Total (column I, add lines 3 and 7 or 3 and 8c; column II, add lines 6 and 7 or 6 and 8c; column III, add columns I and II across) . . . . .
- 10 Total prepayments (columns I and II, transfer amounts from line 72, columns I and II; column III, add columns I and II across;) . . . . .
- 11 Balance (subtract line 10 from line 9) . . . . .
- 12 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached ; if none, enter "0") . . . . .
- 13 Interest on late payment (see instructions) . . . . .
- 14 Late filing and late payment penalties (see instructions) . . . . .
- 15 Balance due (add lines 11 through 14, column III; enter payment on line A above) . . . . .
- 16 Overpayment (if line 11, column III is negative, you have a net overpayment; enter overpaid amount from line 11, column III as a positive number here) . . . . .
- 17 Amount of overpayment to be credited to next period (see instructions) . . . . .
- 18 Refund of overpayment (subtract line 17 from line 16) . . . . .
- 19 Refund of unused tax credits (see instructions for line 28, Refund Election)

	I — NYS	II — MTA	III — Totals
1			
2			
3			
4			
5			
6			
7			
8a			
8b			
8c			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

**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 on or before March 16, 1998, to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

Schedule A - New York State Excise Tax on Telecommunication Services (Tax Law section 186-e)	Summary of Gross Charges			
Type of Gross Charge	A Amount of Gross Charge	B Sale for Resale Exclusion	C Other Exclusions and Deductions	D Total Exclusions and Deductions

**Part I — Telecommunication Services (other than private)**

20a Telecommunication services provided by customer owned currency operated telephones (COCOTS), providers of facsimile (FAX) services, and owners of apartment buildings, office buildings, hotels, hospitals, etc., within New York State	.		.	.
20b Intrastate services (see instructions)	.	.	.	.
21 Interstate and international services that originate or terminate within New York and are charged to a service address in New York (see instructions)	.	.	.	.
22 Services that are ancillary to the provision of telecommunication services (see instructions)	.	.	.	.
23 Services that are incidental to the provision of telecommunication services (see instructions)	.	.	.	.
24 Equipment provided in connection with telecommunication services (see instructions)	.	.	.	.

**Part II — Private Telecommunication Services**

25 Intrastate private telecommunication services (see instructions)	.	.	.	.
26 Interstate and international private telecommunication channels where the charges for the use of each channel segment are <b>separately ascertainable</b> (see instructions)	.	.	.	.
27 Interstate and international private telecommunication channels where the charges for the use of each channel segment are <b>not separately ascertainable</b> (see instructions)	.	.	.	.
28 Totals (see instructions)	.	.	.	.

Schedule A (continued)

Summary of Gross Charges (continued)			Summary of Tax and Credit Application				
E NYS Gross Charge before Allowance for Bad Debts	F Allowance for Bad Debts	G NYS Gross Charge Subject to Tax	H NYS Excise Tax on Telecommunication Services	I Resale Credit	J Balance after Deduction for Resale Credit	K Multi- jurisdictional Credit	L NYS Excise Tax Due on Telecommunication Services

20a	.	.	.	.	.	.	.
20b	.	.	.	.	.		.
21	.	.	.	.	.	.	.
22	.	.	.	.	.	.	.
23	.	.	.	.	.	.	.
24	.	.	.	.	.	.	.

25	.	.	.	.	.		.
26	.	.	.	.	.	.	.
27	.	.	.	.	.	.	.
28	.	.	.	.	.	.	.

Schedule B - MTA Surcharge Related to Telecommunication Services (Tax Law section 186-c(1)(b))	Summary of Gross Charges			
Type of Gross Charge	A Amount of Gross Charge	B Sale for Resale Exclusion	C Other Exclusions and Deductions	D Total Exclusions and Deductions

**Part I — Telecommunication Services (other than private)**

29a Telecommunication services provided by customer owned currency operated telephones (COCOTS), providers of facsimile (FAX) services, and owners of apartment buildings, office buildings, hotels, hospitals, etc., within the MCTD	•		•	•
29b Intra-MCTD services (see instructions)	•	•	•	•
30 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)	•	•	•	•
31 Services that are ancillary to the provision of telecommunication services (see instructions)	•	•	•	•
32 Services that are incidental to the provision of telecommunication services (see instructions)	•	•	•	•
33 Equipment provided in connection with telecommunication services (see instructions)	•	•	•	•

**Part II — Private Telecommunication Services**

34 Intra-MCTD private telecommunication services (see instructions)	•	•	•	•
35 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)	•	•	•	•
36 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)	•	•	•	•
37 Totals (see instructions)	•	•	•	•

Schedule B (continued)

Summary of Gross Charges (continued)			Summary of MTA Surcharge and Credit Application				
E MCTD Gross Charge before Allowance for Bad Debts	F Allowance for Bad Debts	G MCTD Gross Charge Subject to MTA Surcharge	H MTA Surcharge Related to Telecommunication Services	I Resale Credit	J Balance after Deduction for Resale Credit	K Multi-jurisdictional Credit	L MTA Surcharge Due on Telecommunication Services

29a	•	•	•	•	•	•	•
29b	•	•	•	•	•		•
30	•	•	•	•	•	•	•
31	•	•	•	•	•	•	•
32	•	•	•	•	•	•	•
33	•	•	•	•	•	•	•

34	•	•	•	•	•		•
35	•	•	•	•	•	•	•
36	•	•	•	•	•	•	•
37	•	•	•	•	•	•	•



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

61	New York State gross income or gross operating income (from line 59).....	61		
62	Gross income or gross operating income from utility services derived from sources in the MCTD (see instructions) .....	62		
63	MCTD allocation percentage (divide line 62 by line 61) .....	63		%
64	New York State tax on utility services (from line 60) .....	64		
65	Allocated tax (multiply line 64 by line 63) .....	65		
66	MTA surcharge (multiply line 65 by 17% (.17); enter here and on line 5).....	66		

Composition of Prepayments Claimed on Line 10				I Section 186-e and 186-a Taxes		II MTA Surcharges (Section 186-c)	
		Date Paid		Amount		Amount	
67	Mandatory first installment.....	67					
68	CT-400 installments.....	68	(1)				
			(2)				
			(3)				
69	Payment with extension request, Form CT-5.9-E, line 11 ....	69					
70	Credit from prior years .....	70					
71	Credit from Form CT-.....	71	Period				
72	Total prepayments (total all entries on lines 67 through 71 in columns I and II; enter here and on line 10, columns I and II).....	72					

**Supplementary Information Pertaining to Private Telecommunication Services**

73	Total channel termination points everywhere (see instructions).....	73	•
74	Total channel termination points in New York State (see instructions) .....	74	•
75	Total channel termination points in the MCTD (see instructions) .....	75	•