



CT-186-E

New York State Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return Tax Law — Article 9, Section 186-e, 186-a, and 186-c

For calendar year 2001

| | | | | |
|---|---|--|---|---------------------|
| Employer identification number | | File number | Check box if overpayment claimed <input type="checkbox"/> | For office use only |
| Mailing name and address | Legal name of corporation | | Trade name/DBA | |
| | Mailing name (if different from legal name) and address | | State or country of incorporation | |
| | c/o Number and street or PO box | | Date of incorporation | |
| | City State ZIP code | | Foreign corporations: date began business in NYS | |
| If address above is new, check box <input type="checkbox"/> | If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms by fax, phone, or from our Web site. See the <i>Need help?</i> section of the instructions. | | Business telephone number () | Date received |
| NAICS business code number (see instructions) | | Nature of business | | |
| Date came under supervision of NYS Department of Public Service (if applicable) | | Date sale of utility or telecommunication services began | | |
| | | | | Audit use |

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

| | |
|---|------------------|
| A. Payment — pay amount shown on line 18. Make check payable to: <i>New York State Corporation Tax</i> | Payment enclosed |
| ⬇️Attach your payment here. | |

Computation of tax

| | Column I — NYS | Column II — MTA |
|--|----------------|-----------------|
| 1 Excise tax on telecommunications services (from line 42) | 1 | |
| 2 Tax on gross operating income (from line 68; see instructions) | 2 | |
| 3 Tax on gross income (from line 86; see instructions) | 3 | |
| 4 Total taxes (add lines 1, 2, and 3) | 4 | |
| 5 MTA surcharge related to telecommunication services (from line 62) | 5 | |
| 6 MTA surcharge on gross operating income (from line 89) | 6 | |
| 7 MTA surcharge on gross income (from line 92) | 7 | |
| 8 Total MTA surcharges (add lines 5, 6, and 7) | 8 | |
| 9 If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, Columns I and II | 9 | |
| 10a If you did not file Form CT-5.9-E and line 1 is over \$1,000, enter 25% of line 1 in Column I and 25% of line 5 in Column II | 10a | |
| 10b If you did not file Form CT-5.9-E and line 2 or 3 is over \$1,000, enter 25% of line 2 or 3 in Column I and 25% of line 6 or 7 in Column II | 10b | |
| 10c Add lines 10a and 10b | 10c | |
| 11 Total (Column I, add lines 4 and 9 or 4 and 10c; Column II, add lines 8 and 9 or 8 and 10c) | 11 | |
| 12 Total prepayments (transfer amounts from line 98, Columns I and II) | 12 | |
| 13 Balance (subtract line 12 from line 11) | 13 | |
| 14 Total taxes and surcharges balance (add line 13, Columns I and II) | 14 | |
| 15 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") | 15 | |
| 16 Interest on late payment (see instructions) | 16 | |
| 17 Late filing and late payment penalties (see instructions) | 17 | |
| 18 Balance due (add lines 14 through 17; enter payment on line A above) | 18 | |
| 19 Overpayment (if line 14 is negative, you have a net overpayment; enter that amount as a positive number) | 19 | |
| 20 Amount of overpayment to be credited to next period (see instructions) | 20 | |
| 21 Refund of overpayment (subtract line 20 from line 19) | 21 | |
| 22 Refund of unused tax credits (see instructions) | 22 | |

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 | | Signature of individual preparing this return |

Mail your return on or before March 15, 2002, to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.**

Schedule A — New York State excise tax on telecommunication services (Tax Law section 186-e)

Check box if you are a: (a) • local carrier (b) • interexchange carrier (c) • facilities-based cellular common carrier

Part I – Computation of gross charges (see instructions)

| | | | |
|-----------------------------|---|----|---|
| Gross charges from: | | | |
| 23 | Intrastate services | 23 | • |
| 24 | Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (service address is defined on page 4 of the instructions) | 24 | • |
| 25 | Services that are ancillary to the provision of telecommunication services | 25 | • |
| 26 | Services that are incidental to the provision of telecommunication services | 26 | • |
| 27 | Equipment provided in connection with telecommunication services | 27 | • |
| 28 | Intrastate private telecommunication services | 28 | • |
| 29 | Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions) | 29 | • |
| 30 | Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions) | 30 | • |
| Total gross charges: | | | |
| 31 | Total gross charges (add lines 23 through 30) | 31 | • |

Part II – Exclusions and deductions from gross charges (see instructions)

| | | | |
|----|---|----|---|
| 32 | Exclusion for charges from sales-for-resale to local carriers or interexchange carriers (including facilities-based cellular common carriers) | 32 | • |
| 33 | Other exclusions | 33 | • |
| 34 | Allowance for bad debts | 34 | • |
| 35 | Total exclusions and deductions (add lines 32 through 34) | 35 | • |

Part III – Computation of tax due (see instructions)

| | | | |
|----|--|----|------|
| 36 | Gross charges subject to tax (subtract line 35 from line 31) | 36 | • |
| 37 | Tax rate | 37 | .025 |
| 38 | Excise tax on telecommunication services (multiply line 36 by line 37) | 38 | • |
| 39 | Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier; see instructions.) ... | 39 | • |
| 40 | Multijurisdictional credit (see instructions) | 40 | • |
| 41 | Total credits (add lines 39 and 40) | 41 | • |
| 42 | Balance due (subtract line 41 from line 38; enter here and on line 1) | 42 | • |

Schedule B – MTA surcharge related to telecommunication services (Tax Law section 186-c(1)(b))

Part I – Computation of gross charges

| | | | |
|-----------------------------|--|----|---|
| Gross charges from: | | | |
| 43 | Intra-MCTD services | 43 | • |
| 44 | Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a services address in the MCTD | 44 | • |
| 45 | Services that are ancillary to the provision of telecommunication services | 45 | • |
| 46 | Services that are incidental to the provision of telecommunication services | 46 | • |
| 47 | Equipment provided in connection with telecommunication services | 47 | • |
| 48 | Intra-MCTD private telecommunication services | 48 | • |
| 49 | Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions for line 29) | 49 | • |
| 50 | Inter-MCTD (including intrastate, interstate, and international) private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions for line 30) | 50 | • |
| Total gross charges: | | | |
| 51 | Total gross charges (add lines 43 through 50) | 51 | • |

Part II – Exclusions and deductions from gross charges (see instructions for Schedule A, Part II)

| | | | |
|----|---|----|---|
| 52 | Exclusion for charges from sales for resale to local carriers or interexchange carriers (including facilities-based cellular common carriers) | 52 | • |
| 53 | Other exclusions | 53 | • |
| 54 | Allowance for bad debts | 54 | • |
| 55 | Total exclusions and deductions (add lines 52 through 54) | 55 | • |

Part III – Computation of tax due

| | | | | |
|----|--|----|---|--------|
| 56 | Gross charges subject to tax (subtract line 55 from line 51) | 56 | • | |
| 57 | MTA surcharge rate (3.5% x 17%) | 57 | | .00595 |
| 58 | MTA surcharge on telecommunication services (multiply line 56 by line 57) | 58 | • | |
| 59 | Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier; see instructions for line 39.) | 59 | • | |
| 60 | Multijurisdictional credit (see instructions for line 40) | 60 | • | |
| 61 | Total credits (add lines 59 and 60) | 61 | • | |
| 62 | Balance due (subtract line 61 from line 58; enter here and on line 5) | 62 | • | |

Schedule C – Utility services tax (Tax Law section 186-a)

Gross operating income (a) Gross income (b)

If you are **not** subject to the supervision of the Department of Public Service, check box (a) and complete Part I and Part II. If you are **subject** to the supervision of the Department of Public Service, check box (b) and complete Parts I, III, IV and V.

Part I – Gross operating income (see instructions)

| | | | |
|---|----|---|--|
| 63 Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State | 63 | • | |
| 64 Other receipts | 64 | • | |
| 65 Total (add lines 63 and 64) | 65 | | |
| 66 Allowable deductions (attach list) | 66 | • | |
| 67 Gross operating income (subtract line 66 from line 65) | 67 | • | |

Part II – Tax on gross operating income

| | | | |
|---|----|--|--|
| 68 Tax on gross operating income (multiply line 67 by 2% (.02); enter here and on line 2; see instructions) | 68 | | |
|---|----|--|--|

Part III – Receipts from interest and dividends allocated to New York State (attach list, if necessary)

| 1 Name of entity | 2 Type of security | 3 Amount of interest and dividends received | 4 Issuer's allocation percentage | 5 Interest and dividends allocated to New York State (multiply column 3 by column 4) |
|---------------------|-----------------------|--|-------------------------------------|---|
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| | | | |
|---|----|---|--|
| 69 Total interest and dividends allocated to New York State (total column 5) | 69 | • | |
| 70 Receipts from royalties | 70 | • | |
| 71 Total receipts from interest, dividends, and royalties (add lines 69 and 70) | 71 | • | |

Part IV – Computation of profits (see instructions)

| | | | |
|---|----|---|--|
| Profits from the sale of: | | | |
| 72 Securities | 72 | | |
| 73 Real property | 73 | | |
| 74 Personal property | 74 | | |
| Other profits: | | | |
| 75 All other profits | 75 | | |
| 76 Profits before allowable deductions (add lines 72 through 75) | 76 | | |
| 77 Allowable deductions from profits (attach list) | 77 | • | |
| 78 Profits after allowable deductions (subtract line 77 from line 76) | 78 | • | |

Part V – Tax on gross income (see instructions)

| | | | |
|--|----|---|------|
| 79 Gross operating income from line 67 | 79 | • | |
| 80 Receipts from line 71 | 80 | | |
| 81 Profits from line 78 | 81 | | |
| 82 Gross income (add lines 79, 80, and 81) | 82 | | |
| 83 Tax rate | 83 | | .025 |
| 84 Tax on gross income (if line 82 is greater than \$500, multiply line 82 by 83; otherwise enter "0") | 84 | | |
| 85 Power for Jobs tax credit | 85 | • | |
| 86 Net tax on gross income (subtract line 85 from line 84; enter here and on line 3) | 86 | | |

Schedule D – MTA surcharge on utility services (Tax Law section 186-c(1)(a))

Part I – MTA surcharge on gross operating income tax

| | | | |
|----|---|----|-------|
| 87 | Gross operating income on line 67 derived from the MCTD | 87 | |
| 88 | MTA surcharge rate (.02 x .17 = .0034) | 88 | .0034 |
| 89 | MTA surcharge (multiply line 87 by line 88; enter here and on line 6) | 89 | |

Part II – MTA surcharge on gross income

| | | | |
|----|---|----|--------|
| 90 | Gross income on line 82 derived from sources within the MCTD | 90 | |
| 91 | MTA surcharge rate (.025 x .17 = .00425) | 91 | .00425 |
| 92 | MTA surcharge (multiply line 90 by line 91; enter here and on line 7) | 92 | |

| Composition of prepayments claimed on line 12 | | Column I Section 186-e and 186-a taxes | | Column II MTA surcharges (Section 186-c) | |
|---|---|--|--|--|--|
| | | Amount | | Amount | |
| | Date paid | | | | |
| 93 | Mandatory first installment | 93 | | | |
| 94a | Second installment from Form CT-400 | 94a | | | |
| 94b | Third installment from Form CT-400 | 94b | | | |
| 94c | Fourth installment from Form CT-400 | 94c | | | |
| 95 | Payment with extension request, Form CT-5.9-E, line 11 | 95 | | | |
| 96 | Overpayment credited from prior years | 96 | | | |
| 97 | Overpayment credited from Form CT- <input type="text"/> Period | 97 | | | |
| 98 | Total prepayments (total all entries on lines 93 through 97 in Columns I and II; enter here and on line 12, Columns I and II) | 98 | | | |

Supplementary information about private telecommunication services (complete only if lines 28 through 30 were completed)

| | | | |
|--|-------------------------|-----|---|
| Total channel termination points: | | | |
| 99 | Everywhere | 99 | ● |
| 100 | In New York State | 100 | ● |
| 101 | In the MCTD | 101 | ● |