



# CT-186-EZ

New York State Department of Taxation and Finance

# Telecommunications Tax Return — Short Form

Tax Law — Article 9, Sections 186-e and 186-c(1)(b)

For calendar year 2001

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
<b>Mailing name and address</b>	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 ( )	Audit use
NAICS business code number (see instructions)		Principal business activity		

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

<b>A. Payment — pay amount shown on line 11. Make check payable to: <i>New York State Corporation Tax</i></b>	Payment enclosed
⚡ ..... Attach your payment here.	

### Computation of tax

	Column I — NYS	Column II — MTA
<b>1</b> Excise tax on telecommunications services (from line 27) .....	<b>1</b>	
<b>2</b> MTA surcharge related to telecommunication services (from line 39) .....		<b>2</b>
<b>3a</b> If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, Columns I and II .....	<b>3a</b>	
<b>3b</b> 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 2 in Column II .....	<b>3b</b>	
<b>4</b> Total (Column I, add line 1 and line 3a or 3b; Column II, add line 2 and line 3a or 3b) .....	<b>4</b>	
<b>5</b> Total prepayments (transfer amounts from line 45) .....	<b>5</b>	
<b>6</b> Balance (subtract line 5 from line 4) .....	<b>6</b>	
<b>7</b> Total excise tax and MTA surcharge balance (add line 6, Column I and line 6, Column II) .....		<b>7</b>
<b>8</b> Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0") .....		<b>8</b>
<b>9</b> Interest on late payment (see instructions) .....		<b>9</b>
<b>10</b> Late filing and late payment penalties (see instructions) .....		<b>10</b>
<b>11</b> Balance due (add lines 7 through 10; enter payment on line A above) .....		<b>11</b>
<b>12</b> Overpayment (if line 7 is negative, you have a net overpayment; enter that amount as a positive number) .....		<b>12</b>
<b>13</b> Amount of overpayment to be credited to next period (see instructions) .....		<b>13</b>
<b>14</b> Refund of overpayment (subtract line 13 from line 12) .....		<b>14</b>
<b>15</b> Refund of unused tax credits (see instructions) .....		<b>15</b>

### 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
<b>Paid preparer use only</b>	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)**

<b>Gross charges from:</b>			
16	Intrastate services (see instructions) .....	16	•
17	Interstate and international services that originate or terminate within New York State and are charged to a service address in New York State (see instructions) .....	17	•
18	Ancillary or incidental services or from equipment provided in connection with telecommunication services (see instructions) .....	18	•
<b>Total gross charges</b>			
19	Total gross charges (add lines 16 through 18) .....	19	•
<b>Exclusions and deductions from gross charges</b>			
20	Exclusions and allowance for bad debts (see instructions; attach breakdown) .....	20	•
<b>Computation of tax due:</b>			
21	Gross charges subject to tax (subtract line 20 from line 19) .....	21	•
22	Tax rate .....	22	.025
23	Excise tax on telecommunication services (multiply line 21 by line 22) .....	23	
24	Resale credit (see instructions) .....	24	•
25	Multi-jurisdictional credit (see instructions) .....	25	•
26	Total credits (add lines 24 and 25) .....	26	•
27	Balance due (subtract line 26 from line 23; enter here and on line 1) .....	27	•

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

<b>Gross charges from:</b>			
28	Intra-MCTD services .....	28	•
29	Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a service address in the MCTD .....	29	•
30	Ancillary or incidental services or from equipment provided in connection with telecommunication services provided within the MCTD .....	30	•
<b>Total gross charges</b>			
31	Total gross charges (add lines 28 through 30) .....	31	•
<b>Exclusions and deductions from gross charges</b>			
32	Exclusions and allowance for bad debts (attach breakdown) .....	32	•
<b>Computation of tax due:</b>			
33	Gross charges subject to tax (subtract line 32 from line 31) .....	33	•
34	MTA surcharge rate (3.5% x 17%) .....	34	.00595
35	MTA surcharge on telecommunication services (multiply line 33 by line 34) .....	35	
36	Resale credit (see instructions for line 24) .....	36	•
37	Multi-jurisdictional credit (see instructions for line 25) .....	37	•
38	Total credits (add lines 36 and 37) .....	38	•
39	Balance due (subtract line 38 from line 35; enter here and on line 2) .....	39	•

Composition of prepayments claimed on line 5		Column I	Column II
		Section 186-e	MTA surcharges
	Date paid	Amount	Amount
40	Mandatory first installment .....		
41a	Second installment from Form CT-400 .....		
41b	Third installment from Form CT-400 .....		
41c	Fourth installment from Form CT-400 .....		
42	Payment with extension request, Form CT-5.9-E, line 11, columns I and II .....		
43	Overpayment credited from prior years .....		
44	Overpayment credited from Form CT- _____ <input type="text" value="Period"/> .....		
45	Total prepayments (total all entries on lines 40 through 44 in Columns I and II; enter here and on line 5, Columns I and II) .....		