



CT-186-EZ

New York State Department of Taxation and Finance

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Telecommunications Tax Return — Short Form Tax Law — Article 9, Sections 186-e and 186-c

For calendar year 2005

Amended return

If you claim an overpayment, mark an **X** in the box

Employer identification number		File number	Business telephone number ()		
Legal name of corporation			Trade name/DBA		
Mailing name (if different from legal name above) c/o Number and street or PO box			State or country of incorporation	Date received (for Tax Department use only)	
City			State	ZIP code	Date of incorporation
NAICS business code number (see instructions)		If address above is new, mark an X in the 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 from our Web site, or by fax or phone. See the <i>Need help?</i> section of the instructions.		Foreign corporations: date began business in NYS
Principal business activity			Audit (for Tax Department use only)		

Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? (mark an **X** in the appropriate box) If Yes, you must complete Schedule B (see instructions) Yes No

A. Pay amount shown on line 11. Make check payable to: New York State Corporation Tax	Payment enclosed
A. Attach your payment here. Detach all check stubs.	

Computation of tax

	Column A — NYS	Column B — MTA
1 Excise tax on telecommunications services (from line 29)	1.	
2 MTA surcharge related to telecommunication services (from line 42)	2.	
First installment of estimated tax:		
3a If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B	3a.	
3b If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions; otherwise, enter 0	3b.	
4 Total (Column A, add line 1 and line 3a or 3b; Column B, add line 2 and line 3a or 3b)	4.	
5 Total prepayments (transfer amounts from line 48)	5.	
6a Balance (if line 5 is less than line 4, subtract line 5 from line 4; see instructions)	6a.	
6b Overpayment (if line 5 is more than line 4, subtract line 4 from line 5; see instructions)	6b.	
7a Amount of MTA overpayment on line 6b to be transferred to NYS tax (see instructions)	7a.	
7b Amount of NYS overpayment on line 6b to be transferred to MTA surcharge (see instructions)	7b.	
7c Balance due before penalties and interest (see instructions)	7c.	
8 Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached; see instructions) <input type="checkbox"/>	8.	
9 Interest on late payment (see instructions)	9.	
10 Late filing and late payment penalties (see instructions)	10.	
11 Balance due (add lines 7c through 10, both columns; enter payment on line A above)	11.	
12 Overpayment (see instructions)	12.	
13a Overpayment credited to next year's NYS tax (see instructions)	13a.	
13b Overpayment credited to next year's MTA surcharge (see instructions)	13b.	
14 Refund of overpayment (subtract lines 13a and 13b from line 12)	14.	
15a Refund of unused tax credits (see instructions)	15a.	
15b Amount of line 15a to be credited to next year's tax or surcharge	15b.	

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

Signature of authorized person		Official title	Date
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)
	Address	City	State ZIP code ID number Date

Mail your return on or before March 15, 2006, 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) (see instructions)

Gross charges from:			
16	Intrastate services	• 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	• 17.	
18	Mobile telecommunications	• 18.	
19	Ancillary or incidental services or from equipment provided in connection with telecommunication services	• 19.	
20	Total gross charges (add lines 16 through 19)	• 20.	
21	Exclusions and allowance for bad debts (attach breakdown)	• 21.	
Computation of tax due:			
22	Gross charges subject to tax (subtract line 21 from line 20)	• 22.	
23	Tax rate.....	• 23.	0.025
24	Excise tax on telecommunication services (multiply line 22 by line 23)	• 24.	
25	Resale credit	• 25.	
26	Multi-jurisdictional credit	• 26.	
27	Long-term care insurance credit (attach Form CT-249)	• 27.	
28	Total credits (add lines 25, 26, and 27)	• 28.	
29	Balance due (subtract line 28 from line 24; enter here and on line 1)	• 29.	

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

Gross charges from:			
30	Intra-MCTD services	• 30.	
31	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	• 31.	
32	MCTD mobile telecommunications services	• 32.	
33	Ancillary or incidental services or from equipment provided in connection with telecommunication services provided within the MCTD	• 33.	
34	Total gross charges (add lines 30 through 33)	• 34.	
35	Exclusions and allowance for bad debts (attach breakdown)	• 35.	
Computation of tax due:			
36	Gross charges subject to tax (subtract line 35 from line 34)	• 36.	
37	MTA surcharge rate (3.5% (.035) × 17% (0.17))	• 37.	0.00595
38	MTA surcharge on telecommunication services (multiply line 36 by line 37)	• 38.	
39	Resale credit (see instructions for line 25)	• 39.	
40	Multi-jurisdictional credit (see instructions for line 26)	• 40.	
41	Total credits (add lines 39 and 40)	• 41.	
42	Balance due (subtract line 41 from line 38; enter here and on line 2)	• 42.	

Composition of prepayments claimed on line 5 (see instructions)		Column A — Section 186-e		Column B — MTA surcharge
	Date paid	Amount		Amount
43	Mandatory first installment	43.		
44a	Second installment from Form CT-400	44a.		
44b	Third installment from Form CT-400	44b.		
44c	Fourth installment from Form CT-400	44c.		
45	Payment with extension request, Form CT-5.9-E, line 11, columns A and B	45.		
46	Overpayment credited from prior years	46.		
47	Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/>	47.		
48	Total prepayments (total all entries on lines 43 through 47 and from attachment sheet(s) in Columns A and B; enter here and on line 5, Columns A and B)	48.		