



CT-186-E

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

Final return ☐ Amended return ☐ For calendar year 2025

Employer identification number (EIN)		File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation			Trade name/DBA		
Mailing address			State or country of incorporation		
Care of (c/o)					
Number and street or PO Box			Date of incorporation	Foreign corporations: date began business in NYS	
City	U.S. state/Canadian province	ZIP/Postal code	Country (if not United States)	For office use only	
NAICS business code number (from NYS Pub 910)		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1.			
NYS principal business activity					
Date came under supervision of NYS Department of Public Service (if applicable)		Date sale of utility or telecommunication services began			

A. Pay amount shown on line 18. Make payable to: **New York State Corporation Tax**

Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A

B. Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or § 195.20? (see Form CT-1, mark an X in one box)..... Yes ☐ No ☐

Calculation of tax

	A – NYS	B – MTA
1a Excise tax on telecommunication services (from line 43)	1a	
1b Excise tax on mobile telecommunication services subject to the 2.9% tax rate (from line 120)	1b	
1c Total excise tax on telecommunication services (add lines 1a and 1b) ..	1c	
2 Tax on gross income (from line 92; see instructions)	2	
3 Total taxes (add lines 1c and 2)	3	
4a MTA surcharge related to telecommunication services (from line 64)	4a	
4b MTA surcharge related to telecommunication services subject to the 0.721% tax rate (from line 136).....	4b	
4c Total MTA surcharge related to telecommunication services (add lines 4a and 4b)	4c	
5 MTA surcharge on gross income (from line 95; see instructions)	5	
6 Total MTA surcharges (add lines 4c and 5)	6	
7		
8		
9		
10		
11 Total (column A, enter amount from line 3; column B, enter amount from line 6; see instructions)	11	
12 Total prepayments (transfer amounts from line 103, columns A and B)	12	
13a Underpayment (see instructions)	13a	
13b Additional amount for 2026 MFI (see instructions)	13b	
13c Increased balance due (add lines 13a and 13b)	13c	
13d Excess prepayments (see instructions)	13d	
13e Amount previously credited to 2026 MFI (see instructions)	13e	
13f Overpayment (subtract line 13e from line 13d)	13f	

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Calculation of tax

		A – NYS	B – MTA
14a Amount of MTA overpayment on line 13f to be transferred to NYS tax (see instructions)	14a		
14b Amount of NYS overpayment on line 13f to be transferred to MTA surcharge (see instructions)	14b		
14c Balance due before penalties and interest (see instructions)	14c		
15 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	15		
16 Interest on late payment (see instructions)	16		
17 Late filing and late payment penalties (see instructions)	17		
18 Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)	18		
19 Overpayment (see instructions)	19		
20a Overpayment credited to next year's NYS tax (see instructions)	20a		
20b Overpayment credited to next year's MTA surcharge (see instructions)	20b		
21 Refund of overpayment (subtract lines 20a and 20b from line 19)	21		
22a Amount of unused tax credits to be refunded (see instructions)	22a		
22b Refundable tax credits to be credited to next year's tax or surcharge (see instr.)	22b		

Did you provide telecommunication services in the MCTD during this tax year?

(mark an **X** in the appropriate box) Yes ☐ No ☐ If Yes, complete Schedules B and F, as applicableWere you subject to the supervision of the Department of Public Service and did you provide utility
services (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?(mark an **X** in the appropriate box) Yes ☐ No ☐ If Yes, complete Schedule D**Schedule A: New York State excise tax on telecommunication services (Tax Law § 186-e)****Part 1: Calculation of gross charges (see instructions)****Gross charges from:**

23 Intrastate services (see instructions)	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 in the instructions)	24	
25 Mobile telecommunication services (see instructions)	25	
26 Services that are ancillary to the provision of telecommunication services (see instructions)	26	
27 Services that are provided with telecommunication services (see instructions)	27	
28 Equipment provided in connection with telecommunication services (see instructions)	28	
29 Intrastate private telecommunication services (see instructions)	29	
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	30	
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	31	
32 Total gross charges (add lines 23 through 31)	32	

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Part 2: Exclusions and deductions from gross charges that were included on line 32

33	Exclusion for charges from sales-for-resale (see instructions)	•	33	
34	Other exclusions (see instructions)	•	34	
35	Allowance for bad debts (see instructions)	•	35	
36	Total exclusions and deductions (add lines 33 through 35)	•	36	

Part 3: Calculation of tax due

37	Gross charges subject to tax (subtract line 36 from line 32)	•	37	
38	Tax rate		38	0.025
39	Excise tax on telecommunication services (multiply line 37 by line 38)	•	39	
40a	Resale credit (see instructions)	•	40a	
40b	Multijurisdictional credit (see instructions)	•	40b	
41	Tax credits: Mark an X in the applicable boxes to indicate the forms filed and attach forms: CT-249 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> CT-663 • <input type="checkbox"/>			
	Other credits • <input type="checkbox"/> (see instructions)	•	41	
42	Total credits (add lines 40a, 40b, and 41)	•	42	
43	Balance due (subtract line 42 from line 39; enter here and on line 1a)	•	43	

Schedule B: MTA surcharge related to those telecommunication services reported on Schedule A
(Tax Law § 186-c.1(b)(1)) (see instructions)**Part 1: Calculation of gross charges**

Gross charges from:				
44	Intra-MCTD services	•	44	
45	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	•	45	
46	MCTD mobile telecommunication services where such service was reported on Schedule A	•	46	
47	Services that are ancillary to the provision of telecommunication services	•	47	
48	Services that are provided with telecommunication services	•	48	
49	Equipment provided in connection with telecommunication services	•	49	
50	Intra-MCTD private telecommunication services	•	50	
51	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 30)	•	51	
52	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 31)	•	52	
53	Total gross charges (add lines 44 through 52)	•	53	

Part 2: Exclusions and deductions from gross charges

54	Exclusion for charges from sales-for-resale (see instructions for line 33)	•	54	
55	Other exclusions (see instructions for line 34)	•	55	
56	Allowance for bad debts (see instructions for line 35)	•	56	
57	Total exclusions and deductions (add lines 54 through 56)	•	57	

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Part 3: Calculation of tax due

58 Gross charges subject to tax (subtract line 57 from line 53)	•	58		
59 MTA surcharge rate (3.5% (.035) × 17% (0.17))		59		0.00595
60 MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60		
61 Resale credit (see instructions)	•	61		
62 Multijurisdictional credit (see instructions)	•	62		
63 Total credits (add lines 61 and 62)	•	63		
64 Balance due (subtract line 63 from line 60; enter here and on line 4a)	•	64		

Schedule C: Utility services tax (Tax Law § 186-a) (see instructions)

If you **are not subject** to the supervision of the Department of Public Service, mark an **X** in box A. Do not complete Schedule C or Schedule D.

If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B and complete Schedule C and, if applicable, Schedule D.

A • ☐B • ☐**Part 1: Gross operating income**

65 Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State (see instructions)	•	65		
66 Receipts from transportation, transmission, or distribution of gas or electricity	•	66		
67 Other receipts (see instructions)	•	67		
68 Total (add lines 65, 66, and 67)		68		
69 Allowable deductions (attach list; see instructions)	•	69		
70 Gross operating income (subtract line 69 from line 68)	•	70		

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Part 2: Receipts from interest and dividends allocated to New York State (attach list, if necessary; see instructions)

A Name of entity	B Type of security	C Amount of interest and dividends received	D % of payor's physical assets located in NYS	E Interest and dividends allocated to New York State (multiply column C by column D)
71 Total interest and dividends allocated to New York State (total column E, including total from attached list)	•	71		
72 Receipts from royalties (see instructions)	•	72		
73 Total receipts from interest, dividends, and royalties (add lines 71 and 72)	•	73		

Part 3: Calculation of profits (see instructions)

Profits from the sale of:			
74 Securities (see instructions)	•	74	
75 Real property (see instructions)	•	75	
76 Personal property (see instructions)	•	76	
Other profits:			
77 All other profits (see instructions)	•	77	
78 Profits before allowable deductions (add lines 74 through 77)	•	78	
79 Allowable deductions from profits (attach list; see instructions)	•	79	
80 Profits after allowable deductions (subtract line 79 from line 78)	•	80	

Part 4: Tax on gross income

81 Gross operating income from line 70	•	81	
82 Subtract exclusions from receipts shown on line 66 (see instructions)	•	82	
83 Adjusted gross operating income (subtract line 82 from line 81)	•	83	
84 Receipts from line 73	•	84	
85 Profits from line 80	•	85	
86 Gross income (add lines 83, 84, and 85)	•	86	
87 Tax rate	•	87	0.025
88 Tax on gross income (if line 86 is greater than \$500, multiply line 86 by line 87; otherwise enter 0)	•	88	
89			
90			
91 Tax credits: Mark an X in the applicable boxes to indicate the forms filed and attach forms:			
CT-48 • <input type="checkbox"/>	CT-249 • <input type="checkbox"/>	CT-631 • <input type="checkbox"/>	CT-663 • <input type="checkbox"/>
Other credits • <input type="checkbox"/> (see instructions)		91	
92 Net tax on gross income (subtract line 91 from line 88; enter here and on line 2)	•	92	

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Schedule D: MTA surcharge on gross income for utility services (Tax Law § 186-c.1(a)) (see instr.)

93 Gross income on line 86 derived from sources within the MCTD.....	93	
94 MTA surcharge rate (3.5% (.035) x 17% (0.17)).....	94	0.00595
95 MTA surcharge (multiply line 93 by line 94; enter here and on line 5)	95	

Composition of prepayments claimed on line 12

(If you need additional space, attach a separate sheet identifying all prepayment information. Transfer the total to line 103.)

		A §§ 186-e and 186-a taxes	B MTA surcharges (§ 186-c)
		Amount	Amount
96 Mandatory first installment from Form CT-300 due by 3/17/2025 (see instructions)	96		
97 Second installment from Form CT-400	97		
98 Third installment from Form CT-400	98		
99 Fourth installment from Form CT-400	99		
100 Payment with Form CT-5.9-E, line 11	100		
101 Overpayment credited from prior years (see instructions)	101		
102 Overpayment credited from Form CT- Period	102		
103 Total prepayments (total all entries on lines 96 through 102 in columns A and B and attachment (if any); enter here and on line 12, columns A and B)	103		

Schedule E: New York State excise tax on mobile telecommunication services subject to 2.9% tax rate
(Tax Law § 186-e(2)(a)(2))**Part 1: Calculation of gross charges** (see instructions)

Gross charges from:		
104 Mobile telecommunication services subject to 2.9% tax rate (see instructions)	104	
105 Services that are ancillary to the provision of mobile telecommunication services (see instructions)	105	
106 Services that are provided with mobile telecommunication services (see instructions)	106	
107 Equipment provided in connection with mobile telecommunication services (see instructions)	107	
108 Total gross charges (add lines 104 through 107)	108	

Part 2: Exclusions and deductions from gross charges that were included on line 108

109 Exclusion for charges from sales-for-resale (see instructions)	109	
110 Other exclusions (see instructions)	110	
111 Allowance for bad debts (see instructions)	111	
112 Total exclusions and deductions (add lines 109, 110, and 111)	112	

Part 3: Calculation of tax due

113 Gross charges subject to tax (subtract line 112 from line 108)	113	
114 Tax rate	114	0.029
115 Excise tax on mobile telecommunication services subject to 2.9% tax rate (multiply line 113 by line 114)	115	
116 Resale credit (see instructions)	116	
117 Multijurisdictional credit (see instructions)	117	
118 Tax credits: Mark an X in the applicable boxes to indicate the forms filed CT-249 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> CT-663 • <input type="checkbox"/> Other credits • <input type="checkbox"/> (see instructions)	118	
119 Total credits (add lines 116 through 118)	119	
120 Balance due (subtract line 119 from line 115; enter here and on line 1b)	120	

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Schedule F: MTA surcharge related to mobile telecommunication services subject to 0.721% tax rate
(Tax Law § 186-c(1)(b)(2)) (see instructions)

Part 1: Calculation of gross charges

Gross charges from:			
121 MCTD mobile telecommunication services subject to 0.721% tax rate	•	121	
122 Services that are ancillary to the provision of telecommunication services	•	122	
123 Services that are provided with telecommunication services	•	123	
124 Equipment provided in connection with telecommunication services	•	124	
125 Total gross charges (add lines 121 through 124)	•	125	

Part 2: Exclusions and deductions from gross charges

126 Exclusion for charges from sales-for-resale	•	126	
127 Other exclusions	•	127	
128 Allowance for bad debts	•	128	
129 Total exclusions and deductions (add lines 126, 127, and 128)	•	129	

Part 3: Calculation of tax due

130 Gross charges subject to tax (subtract line 129 from line 125)	•	130	
131 MTA surcharge rate		131	0.00721
132 MTA surcharge on mobile telecommunication services subject to 0.721% tax rate (multiply line 130 by line 131)	•	132	
133 Resale credit (see instructions)	•	133	
134 Multijurisdictional credit (see instructions)	•	134	
135 Total credits (add lines 133 and 134)	•	135	
136 Balance due (subtract line 135 from line 132; enter here and on line 4b)	•	136	

Third – party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number ()
	Designee's email address		PIN

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

Authorized person	Printed name of authorized person		Signature of authorized person		Official title	
	Email address of authorized person			Telephone number ()		Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)			Firm's EIN		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address		City	State ZIP code
	Email address of individual preparing this return			Preparer's NYTPRIN	or	Excl. code Date

See instructions for where to file.

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