



TAX_TYPE_CD

CT-186

KEY		
Data Captured Fields	Data NOT Captured	ELF and RPC

Department of Taxation and Finance

Utility Corporation Franchise Tax Return

For continuing section 186 taxpayers only

(certain independent power producers)

Tax Law - Article 9, § 186

TAX_YEAR

For calendar year 2026

Final return

FINAL_CHK_BOX_IND

Amended return

AMND_RTN_IND

Employer identification number (EIN) EXT_TP_ID	File number PCC_CD / CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	If you claim an overpayment, mark an X in the box OVPMNT_IND
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME	
Mailing address Care of (c/o) MAILING_NAME		State or country of incorporation STATE_INCORP_NAME	
Number and street or PO Box MAILING_LN_1_ADR MAILING_LN_2_ADR		Date of incorporation INCPOR_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE
City MAIL_CTY_ADR	U.S. state/Canadian province MAIL_STATE_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD
NAICS business code number (from NYS Pub 910) NAICS_CODE		For office use only DCMT_RCVD_DT	
NYS principal business activity PRIN_BUS_ACTY_DESC		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.	

Metropolitan transportation business tax (MTA surcharge)

Do you do business or exercise a corporate franchise in the Metropolitan Commuter Transportation District (MCTD)?

MTA_IND

(Mark an X in the appropriate box) If Yes, you must also file Form CT-186-M (see instructions) Yes ☐ No ☐

A. Pay amount shown on line 15. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	REMIT_AMT	PYMNT_AMT

Calculation of tax

1 Tax on gross earnings (from line 26)	1	GRS_EARN_TAX_AMT
2 Tax on dividends (from line 36)	2	DIVIDENDS_TAX_AMT
3 Total tax (add lines 1 and 2)	3	TOTAL_TX_AMT
4 Minimum tax	4	125 00
5 Franchise tax (amount from line 3 or line 4, whichever is larger)	5	TOT_FRANCH_TAX_AMT
6a Have you been convicted of an offense, or are you the 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)	CONVICTED_IND	Yes ☐ No ☐
6b Tax credits: Mark an X in the boxes to indicate the forms filed and attach forms		
CT-40 ☐ CT-41 ☐ CT-43 ☐ CT-249 ☐		
CT-631 ☐ CT-663 ☐ Other credits (see instructions) OTH_CR_IND ☐	6b	TAX_CRDS_AMT
7 Net franchise tax (subtract line 6b from line 5)	7	TOT_TX_AMT
First installment of estimated tax for next period:		
8a If you filed a request for extension, enter amount from Form CT-5.6, line 2	8a	INSTL_CT5_AMT
8b If you did not file Form CT-5.6 and line 7 is over \$1,000, enter 25% of line 7 (see instructions)	8b	INSTL_25PCT_AMT
9 Total (add lines 7 and 8a or 8b)	9	TOT_AMT
10 Total prepayments (from line 50)	10	PRIOR_AMT
11 Balance (if line 10 is less than line 9, subtract line 10 from line 9)	11	BALANCE_DUE_AMT
12 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	12	PENALTY_AMT
13 Interest on late payment (see instructions)	13	INT_LATE_PAY_AMT
14 Late filing and late payment penalties (see instructions)	14	LATE_FIL_AMT
15 Balance due (add lines 11 through 14 and enter here; enter payment amount on line A above)	15	BAL_DUE_AMT
16 Overpayment (if line 9 is less than line 10, subtract line 9 from line 10)	16	OVPMNT_AMT
17 Amount of overpayment to be credited to next period	17	CR_2_NXT_PRD_AMT
18 Balance of overpayment (subtract line 17 from line 16)	18	BAL_OVERPAY_AMT
19 Amount of overpayment to be credited to Form CT-186-M	19	OVERPAY_CR_MTA_AMT
20a Overpayment to be refunded (subtract line 19 from line 18)	20a	RFND_AMT
20b Refund of unused tax credits (see instructions)	20b	RFND_TX_CR_AMT
20c Refundable tax credits to be credited as an overpayment to the next period (see instructions)	20c	TX_CR_OP_NXT_AMT

FED_RTN_OTH_IND

OTH_FED_RTN_DESC

Federal return filed; attach copy:

☐ 1120☐ Other:

FED_OTH_IND

BAR_ID_CODE

407001260099



Schedule A: Calculation of gross earnings tax and allocation percentage (see instructions)		A New York State	B Everywhere
21	Gross earnings from operating revenue	21 • OP_REV_NY_AMT	OP_REV_ALL_AMT
22	Gross earnings from interest	22 • INT_NY_AMT	INT_ALL_AMT
23	Gross earnings from dividends	23 • DIV_NY_AMT	DIV_ALL_AMT
24	Gross earnings from other revenues	24 • OTH_REV_NY_AMT	OTH_REV_ALL_AMT
25	Total (add lines 21 through 24)	25 • TOT_NY_AMT	TOT_ALL_AMT
26	Tax calculation (multiply line 25, column A, by 0.0075; enter here and on line 1)	26 • TAX_COMP_AMT	
27	Allocation percentage (divide line 21, column A, by line 21, column B).....	• 27	ALLOC_PCT %

Schedule B: Calculation of allocated dividend tax (based on the calendar year covered by this return)

28	Number of shares of common stock issued	28	COMMON_STK_NMBR
29	Number of shares of preferred stock issued	29	PREF_STK_NMBR
30	Actual amount of paid-in capital (see instructions)	30	ACTL_PD_CAP_AMT
31	Amount of capital on which dividends were paid (see instructions)	• 31	DIV_ON_CAP_AMT
32	Total dividends paid in the calendar year covered by this return	• 32	TOT_DIV_AMT
33	Enter 4% (0.04) of line 31	• 33	DIV_PCT_AMT
34	Net dividends (subtract line 33 from line 32)	• 34	NET_DIV_AMT
35	Allocated dividends (multiply line 34 by percentage [%] on line 27)	35	ALLOC_DVND_PCT
36	Tax calculation (multiply line 35 by 0.045; enter here and on line 2)	36	TX_COMP_PCT

Schedule C: Reconciliation of retained earnings (based on the calendar year covered by this return)

37	Balance beginning of period	37	BAL_BEG_PRD_AMT
38	Net increase	38	NET_INCR_AMT
39	Other additions	39	OTH_ADD_AMT
40	Total (add lines 37, 38, and 39)	40	RECON_TOT_AMT
41	Dividends	• 41	DIV_AMT
42	Other deductions	42	OTH_DED_AMT
43	Total (add lines 41 and 42)	43	TOT_DVND_OTH_AMT
44	Balance end of period (subtract line 43 from line 40)	44	BAL_EOP_AMT

Composition of prepayments claimed on line 10 (If you need additional space, enter all relevant prepayment information on a separate sheet, and write **see attached** in this section. Transfer the total to line 10, *Total prepayments*.)

	Date paid	Amount
45	45	INSTALL_A_DT REQ_INST_A_AMT
46a	46a	INSTALL_B_DT REQ_INST_B_AMT
46b	46b	INSTALL_C_DT REQ_INST_C_AMT
46c	46c	INSTALL_D_DT REQ_INST_D_AMT
47	47	EXTN_PYMT_DT REQ_EXTN_PYMT_AMT
48	48	OVPMT_PRR_AMT
49	49	PREPAY_CR_AMT
50	50	PREPAY_AMT

Third – party designee (see instructions)	THRD_PRTY_DSGN_IND	Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Yes ☐ No ☐	Designee's email address THRD_PRTY_EMAIL_ADR	PIN THRD_PRTY_PIN_NMBR

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 AUTHOFCR_FRST_NAME AUTHOFCR_LAST_NAME	Signature of authorized person	Official title AUTHOFCR_TITL_DESC
	Email address of authorized person TP_EMAIL_ADR	Telephone number () AUTH_PH_NMBR	Date AUTH_OFCR_SGN_DT
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FIRM_NAME	Firm's EIN PAID_PREPARER_ID	Preparer's PTIN or SSN PREP_SSN_NMBR
	Signature of individual preparing this return	Address PREP_LN_1_ADR PREP_LN_2_ADR	City PREP_CTY_ADR
	Email address of individual preparing this return PP_EMAIL_ADR	Preparer's NYTPRIN or TX_PREP_RGST_ID	State PREP_ST_ADR
		ZIP code PREP_ZIP_5_ADR	ZIP code PREP_ZIP_4_ADR
		Excl. code EXCL_CD	Date PREP_SIGN_DT

See instructions for where to file.

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