



CT-186-E

Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return

Tax Law – Article 9, §§ 186-e, 186-a, and 186-c

FINAL_CHK_BOX_IND

AMND_RTN_IND

TAX_YEAR

Final return ☐Amended return ☐

For calendar year 2026

Employer identification number (EIN) EXT_TP_ID		File number FCC_CD/CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR	If you claim an overpayment, mark an X in the box OVPMT_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 MAIL_LN_1_ADR MAIL_LN_2_ADR			Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE	
City MAIL_CITY_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		For office use only DCMT_RCVD_DT
NAICS business code number (from NYS Pub 910) NAICS_CODE		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			
NYS principal business activity PRIN_BUS_ACTY_DESC					
Date came under supervision of NYS Department of Public Service (if applicable) SUP_NYS_DPS_DT		Date sale of utility or telecommunication services began SALE_BEG_DT			

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

REMIT_AMT

PYMNT_AMT

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 ☐

CONVICTED_IND

Calculation of tax

	A – NYS	B – MTA
1a Excise tax on telecommunication services (from line 43)	1a EXCISE_TAX_AMT	
1b Excise tax on mobile telecommunication services subject to the 2.9% tax rate (from line 120)	1b EXCISE_TAX_MOB_AMT	
1c Total excise tax on telecommunication services (add lines 1a and 1b) ..	1c EXCISE_TAX_TOT_AMT	
2 Tax on gross income (from line 92; see instructions)	2 TAX_GRS_INC_AMT	
3 Total taxes (add lines 1c and 2)	3 TOTAL_TX_AMT	
4a MTA surcharge related to telecommunication services (from line 64)	4a	MTA_SRCHRG_TEL_AMT
4b MTA surcharge related to telecommunication services subject to the 0.721% tax rate (from line 136)	4b	MTA_SRCHRG_MOB_AMT
4c Total MTA surcharge related to telecommunication services (add lines 4a and 4b)	4c	MTA_SRCHRG_TOT_AMT
5 MTA surcharge on gross income (from line 95; see instructions)	5	MTA_GRS_INC_AMT Same as Line 95
6 Total MTA surcharges (add lines 4c and 5)	6	MTA_SRCHRG_AMT
7		
8		
9		
10		
11 Total (enter the amount from line 3 in column A and the amount from line 6 in column B; see instructions)	11 STATE_TX_INSTL_AMT	MTA_INSTL_AMT
12 Total prepayments (transfer amounts from line 103, columns A and B)	12 PREPAY_AMT	MTA_PREPAY_AMT
13a Underpayment (see instructions)	13a BALANCE_NYS_AMT	BALANCE_MTA_AMT
13b Additional amount for 2027 MFI (see instructions)	13b ADD_MFI_NYS_AMT	ADD_MFI_MTA_AMT
13c Increased balance due (add lines 13a and 13b)	13c INCR_BAL_NYS_AMT	INCR_BAL_MTA_AMT
13d Excess prepayments (see instructions)	13d XS_PREPAY_NYS_AMT	XS_PREPAY_MTA_AMT
13e Amount previously credited to 2027 MFI (see instructions)	13e PR_CR_MFI_NYS_AMT	PR_CR_MFI_MTA_AMT
13f Overpayment (subtract line 13e from line 13d)	13f OVERPAY_NYS_AMT	OVERPAY_MTA_AMT

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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	MTA_OVPT_NYS_AMT	MTA_OVPT_MTA_AMT
14b Amount of NYS overpayment on line 13f to be transferred to MTA surcharge (see instructions)	14b	NYS_OVPT_NYS_AMT	NYS_OVPT_MTA_AMT
14c Balance due before penalties and interest (see instructions)	14c	BAL_B4_INT_NYS_AMT	BAL_B4_INT_MTA_AMT
15 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • ☐ CT222_IND	15	PENALTY_NYS_AMT	PENALTY_MTA_AMT
16 Interest on late payment (see instructions)	16	INT_LATE_NYS_AMT	INT_LATE_MTA_AMT
17 Late filing and late payment penalties (see instructions)	17	LATE_FIL_NYS_AMT	LATE_FIL_MTA_AMT
18 Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)	18	BAL_DUE_NYS_AMT	BAL_DUE_MTA_AMT
19 Overpayment (see instructions)	19	OVPMT_NYS_AMT	OVPMT_MTA_AMT
20a Overpayment credited to next year's NYS tax (see instructions)	20a	CR_2_NXT_NYS_AMT	
20b Overpayment credited to next year's MTA surcharge (see instructions)	20b		CR_2_NXT_MTA_AMT
21 Refund of overpayment (subtract lines 20a and 20b from line 19)	21	RFND_NYS_AMT	RFND_MTA_AMT
22a Amount of unused tax credits to be refunded (see instructions)	22a	RFND_CR_NYS_AMT	RFND_CR_MTA_AMT
22b Refundable tax credits to be credited to next year's tax or surcharge (see instr.)	22b	CR_2_TX_NYS_AMT	CR_2_TX_MTA_AMT

Did you provide telecommunication services in the MCTD during this tax year? ☐ MCTD_TEL_IND
 (mark an **X** in the appropriate box) Yes ☐ No ☐ If Yes, complete Schedules B and F, as applicable

Were 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? ☐ MCTD_UTIL_IND
 (mark an **X** in the appropriate box) Yes ☐ No ☐ If Yes, complete Schedule D

Schedule A: New York State excise tax on telecommunication services [§ 186-e] (see instructions)**Part 1: Calculation of gross charges**

Gross charges from:			
23 Intrastate services (see instructions)	23	INTRAST_A_GRS_AMT	
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	INTR_INT_A_GRS_AMT	
25 Mobile telecommunication services (see instructions)	25	MOB_CHRG_AMT	
26 Services that are ancillary to the provision of telecommunication services (see instructions)	26	ANCL_TEL_A_GRS_AMT	
27 Services that are provided with telecommunication services (see instructions)	27	INCD_TEL_A_GRS_AMT	
28 Equipment provided in connection with telecommunication services (see instructions)	28	TELEQIP_A_GRS_AMT	
29 Intrastate private telecommunication services (see instructions)	29	INTR_PVT_A_GRS_AMT	
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	30	PVT_TEL_A_GRS_AMT	
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	31	PVT_TEL2_A_GRS_AMT	
32 Total gross charges (add lines 23 through 31)	32	TOTAL_A_GRS_AMT	

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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	TOTAL_A_SAL_AMT	
34	Other exclusions (see instructions)	•	34	OTH_EX1_AMT	
35	Allowance for bad debts (see instructions)	•	35	TOTAL_A_ALW_AMT	
36	Total exclusions and deductions (add lines 33 through 35)	•	36	TOTAL_A_TEX_AMT	

Part 3: Calculation of tax due

37	Gross charges subject to tax (subtract line 36 from line 32)	•	37	TOTAL_A_NYG_AMT	
38	Tax rate		38		0.025
39	Excise tax on telecommunication services (multiply line 37 by line 38)	•	39	TOTAL_A_NYT_AMT	
40a	Resale credit (see instructions)	•	40a	TOTAL_A_RSL_AMT	
40b	Multijurisdictional credit (see instructions)	•	40b	TOTAL_A_MJ_AMT	
41	Tax credits: Mark an X in the applicable boxes to indicate that the forms are attached				
	CT249_IND CT-249 • ☐ CT249_AMT CT631_IND CT-631 • ☐ CT631_AMT CT663_IND CT-663 • ☐ CT663_AMT				
	Other credits OTH_CR_IND OTH_CR_AMT • ☐ (see instructions)	•	41	TAX_CRDS_AMT	
42	Total credits (add lines 40a, 40b, and 41)	•	42	TOT_CR_AMT	
43	Balance due (subtract line 42 from line 39; enter here and on line 1a)	•	43	TOTAL_A_BAL_AMT	

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

Gross charges from:				
44	Intra-MCTD services	•	44	INTRMCTD_B_GRS_AMT
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	INTR_INT_B_GRS_AMT
46	MCTD mobile telecommunication services where such service was reported on Schedule A	•	46	MOB_MTA_CHRGS_AMT
47	Services that are ancillary to the provision of telecommunication services	•	47	ANCL_TEL_B_GRS_AMT
48	Services that are provided with telecommunication services	•	48	INCD_TEL_B_GRS_AMT
49	Equipment provided in connection with telecommunication services	•	49	TELEQUIP_B_GRS_AMT
50	Intra-MCTD private telecommunication services	•	50	INTR_PVT_B_GRS_AMT
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	PVT_TEL_B_GRS_AMT
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	PVT_TEL2_B_GRS_AMT
53	Total gross charges (add lines 44 through 52)	•	53	TOTAL_B_GRS_AMT

Part 2: Exclusions and deductions from gross charges

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

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Part 3: Calculation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58	SCHB_GR_CHRG2_AMT	
59	MTA surcharge rate (3.5% [0.035] × 17% [0.17])		59		0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60	SCHB_MTA_SRCHG_AMT	
61	Resale credit (see instructions)	•	61	SCHB_RESL_CR_AMT	
62	Multijurisdictional credit (see instructions)	•	62	SCHB_MULT_JURS_AMT	
63	Total credits (add lines 61 and 62)	•	63	SCHB_TOT_CR_AMT	
64	Balance due (subtract line 63 from line 60; enter here and on line 4a)	•	64	SCHB_BAL_DUE_AMT	

Schedule C: Utility services tax [§ 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.

GRS_OPR_INC_IND
A • ☐

GRS_INC_IND
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	RCPTS_GESWR_NY_AMT	
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66	GS_TRP_RCPTS_AMT	
67	Other receipts (see instructions)	•	67	SCHC_ALL_OTH1_AMT	
68	Total (add lines 65, 66, and 67)		68	TOT_OPR_INC_AMT	
69	Allowable deductions (attach list; see instructions)	•	69	SCHC_ALLOW1_AMT	
70	Gross operating income (subtract line 69 from line 68)	•	70	GRS_OPER_INC_AMT	

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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)
CT186EINTDVNDS				
IntDvndAllocNYS				
NAME	TYPE	AMOUNT	PERCENTAGE	ALLOC_AMT

71 Total interest and dividends allocated to New York State (total column E, including total from attached list)	71	SCHC_INTST_NY1_AMT
72 Receipts from royalties (see instructions)	72	RCPT_RYLT1_AMT
73 Total receipts from interest, dividends, and royalties (add lines 71 and 72)	73	SCHC_TOT_RYLT1_AMT

Part 3: Calculation of profits**Profits from the sale of:**

74 Securities (see instructions)	74	PRFT_SCTT_AMT
75 Real property (see instructions)	75	PRFT_RP_AMT
76 Personal property (see instructions)	76	PRFT_PSNL_PR_AMT

Other profits:

77 All other profits (see instructions)	77	PRFT_OTH_AMT
78 Profits before allowable deductions (add lines 74 through 77)	78	PRFT_B4_DED_AMT
79 Allowable deductions from profits (attach list; see instructions)	79	SCHC_PRFTS1_AMT
80 Profits after allowable deductions (subtract line 79 from line 78)	80	SCHC_DEDUC1_AMT

Part 4: Tax on gross income

81 Gross operating income from line 70	81	SCHC_OP_INC1_AMT
82 Subtract exclusions from receipts shown on line 66 (see instructions)	82	SUB_EXCL_RCPT_AMT
83 Adjusted gross operating income (subtract line 82 from line 81)	83	ADJ_GRS_OPR_AMT
84 Receipts from line 73	84	RCPT_AMT
85 Profits from line 80	85	PROFIT_AMT
86 Gross income (add lines 83, 84, and 85)	86	GR_INC_AMT
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	TX_ON_GR_IN_AMT
89		
90		
91 Tax credits: Mark an X in the applicable boxes to indicate that the forms are attached.		
CT48 • ☐ CT249 • ☐ CT631 • ☐ CT663 • ☐ CT48_SCHD_C_AMT CT249_SCHD_C_AMT CT631_SCHD_C_AMT CT663_SCHD_C_AMT		
OTH_CR_SCHD_C_AMT Other credits OTH_CR_SCHD_C_IND • ☐ (see instructions)	91	TAX_CRD_SCHD_C_AMT
92 Net tax on gross income (subtract line 91 from line 88; enter here and on line 2)	92	NET_TX_GRS_INC_AMT

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

93	Gross income on line 86 derived from sources within the MCTD.....	93	Same as Line 86	
94	MTA surcharge rate (3.5% [0.035] x 17% [0.17]).....	94		0.00595
95	MTA surcharge (multiply line 93 by line 94; enter here and on line 5)	95	Same as Line 5B	

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]	
		Date paid		Amount	
		Amount		Amount	
96	Mandatory first installment from Form CT-300 due by 3/16/2026 (see instructions)	96	INSTALL_A_DT	REQ_INSTALL_A_AMT	REQ_INST_A_AMT
97	Second installment from Form CT-400	97	INSTALL_B_DT	REQ_INSTALL_B_AMT	REQ_INST_B_AMT
98	Third installment from Form CT-400	98	INSTALL_C_DT	REQ_INSTALL_C_AMT	REQ_INST_C_AMT
99	Fourth installment from Form CT-400	99	INSTALL_D_DT	REQ_INSTALL_D_AMT	REQ_INST_D_AMT
100	Payment with Form CT-5.9-E, line 11	100	INSTALL_E_DT	REQ_INSTALL_E_AMT	REQ_INST_E_AMT
101	Overpayment credited from prior years (see instructions)	101	OVPMT_PRR_AMT		OVPMT_PRR_MTA_AMT
102	Overpayment credited from Form CT- CT_FORM_TYPE Period CRD_FROM_PRD_DATE 	102	PREPAY_CR_AMT		PREPAY_CR_MTA_AMT
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	Same as Line 12A		Same as Line 12B

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

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

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	TOTAL_E_SAL_AMT
110	Other exclusions (see instructions)	110	OTH_EX1_E_AMT
111	Allowance for bad debts (see instructions)	111	TOTAL_E_ALW_AMT
112	Total exclusions and deductions (add lines 109, 110, and 111)	112	TOTAL_E_TEX_AMT

Part 3: Calculation of tax due

113	Gross charges subject to tax (subtract line 112 from line 108)	113	TOTAL_E_NYG_AMT
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	TOTAL_E_NYT_AMT
116	Resale credit (see instructions)	116	TOTAL_E_RSL_AMT
117	Multijurisdictional credit (see instructions)	117	TOTAL_E_MJ_AMT
118	Tax credits: Mark an X in the applicable boxes to indicate that the forms are attached. CT249 SCHD E IND ☐ CT631 SCHD E IND ☐ CT663 SCHD E IND ☐ CT249 SCHD E AMT ☐ CT631 SCHD E AMT ☐ CT663 SCHD E AMT ☐ Other credits ☐ OTH CR SCHD E IND ☐ (see instructions)	118	OTH_CR_E_AMT
119	Total credits (add lines 116 through 118)	119	TOT_CR_E_AMT
120	Balance due (subtract line 119 from line 115; enter here and on line 1b)	120	TOTAL_E_BAL_AMT

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Schedule F: MTA surcharge related to mobile telecommunication services subject to 0.721% tax rate
 [§ 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	MOB_CHRG_F_AMT
122	Services that are ancillary to the provision of telecommunication services	122	ANCL_TEL_F_GRS_AMT
123	Services that are provided with telecommunication services	123	INCD_TEL_F_GRS_AMT
124	Equipment provided in connection with telecommunication services	124	TELEQUIP_F_GRS_AMT
125	Total gross charges (add lines 121 through 124)	125	TOTAL_F_GRS_AMT

Part 2: Exclusions and deductions from gross charges

126	Exclusion for charges from sales-for-resale	126	TOTAL_F_SAL_AMT
127	Other exclusions	127	OTH_EX1_F_AMT
128	Allowance for bad debts	128	TOTAL_F_ALW_AMT
129	Total exclusions and deductions (add lines 126, 127, and 128)	129	TOTAL_F_TEX_AMT

Part 3: Calculation of tax due

130	Gross charges subject to tax (subtract line 129 from line 125)	130	TOTAL_F_NYG_AMT
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	TOTAL_F_NYT_AMT
133	Resale credit (see instructions)	133	TOTAL_F_RSL_AMT
134	Multijurisdictional credit (see instructions)	134	TOTAL_F_MJ_AMT
135	Total credits (add lines 133 and 134)	135	TOT_CR_F_AMT
136	Balance due (subtract line 135 from line 132; enter here and on line 4b)	136	TOTAL_F_BAL_AMT

Third – party designee (see instructions)	☐ Yes ☐ No		Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	Designee's email address THRDPRTY_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 AUTHOFCCR_FRST_NAME AUTHOFCCR_LAST_NAME		Signature of authorized person		Official title AUTHOFCCR_TITL_DESC	
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFCCR_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	
	State PREP_ST_ADR		ZIP code PREP_ZIP_5_ADR		ZIP code PREP_ZIP_4_ADR	
	Email address of individual preparing this return PP_EMAIL_ADR		Preparer's NYTPRIN or TX_PREP_RGST_ID		Excl. code EXCL_CD	
				Date PREP_SIGN_DT		

See instructions for where to file.

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