

TAX_TYPE_CD

DCMT_LCTR_NMBR
NEW YORK
STATE
2026

CT-186-P

Department of Taxation and Finance

Utility Services Tax Return – Gross Income
Tax Law – Article 9, § 186-a

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.		
Date corporation came under the supervision of the NYS Department of Public Service SUP_NYS_DPS_DT				
Type of service or commodity you sell (mark an X in all boxes that apply) GAS_IND Gas • ☐ ELECTRICITY_IND Electricity • ☐				
If this is your first return, enter name of prior owner or operator, if any PRR_OWN_NAME		Address of prior owner or operator PRR_OWN_ADR		
If this is your final return, enter name of new owner, if any • FINAL_NAME		Address of new owner • FINAL_ADDRESS		

Metropolitan transportation business tax (MTA surcharge) (mark an **X** in the appropriate box below)

MTA_IND

Do you do business in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-186-P/M (see instructions) ... Yes ☐ No ☐**Do not file Form CT-186-P** – If you are a telephone or telegraph company or other provider of telecommunication services, even if those services are not your primary business, do not file this form. Instead, file Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

A. Pay amount shown on line 17. 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	Receipts from transportation, transmission, or distribution of gas or electricity	1	RCPT_TRANS_GAS_AMT
2	Allowable exclusions from receipts on line 1 (see instructions)	2	ALLOW_EXCL_AMT
3	Net receipts from transportation, transmission, or distribution of gas or electricity after allowable exclusions (subtract line 2 from line 1; see instructions)	3	NET_NONCOM_AMT
4	Tax on gross income (multiply line 3 receipts by rate; see instructions)	4	TX_GRS_3_5PCT_AMT
5			
6			
7a	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	
7b	Tax credits: Mark an X in the boxes to indicate the forms filed and attach forms CT-48 ☐ CT-249 ☐ CT-631 ☐ CT-663 ☐ Other credits (see instr.) OTH_CR_IND • ☐	7b	TOT_TX_CR_AMT
8	Net tax (subtract line 7b from line 4; see instructions)	8	TOT_TX_AMT
9			
10			
11			
12	Total prepayments (enter amount from line 32; see instructions)	12	PRIOR_AMT
13a	Underpayment (subtract line 12 from line 8)	13a	BALANCE_AMT
13b	Additional amount for 2027 MFI (see instructions)	13b	ADD_MFI_AMT
13c	Increased balance due (add lines 13a and 13b)	13c	INCR_BAL_AMT
14	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • ☐ CT222_IND	14	PENALTY_AMT
15	Interest on late payment (see instructions)	15	INT_LATE_PAY_AMT
16	Late filing and late payment penalties (see instructions)	16	LATE_FIL_AMT
17	Balance due (add lines 13c through 16 and enter here; enter the payment amount on line A above)	17	BAL_DUE_AMT

BAR_ID_CODE

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(continued on page 2)

Calculation of tax (continued)

18a Excess prepayments (subtract line 8 from line 12)	•	18a XS_PREPAY_AMT	
18b Amount previously credited to 2027 MFI (see instructions)	•	18b PR_CR_MFL_AMT	
18c Overpayment (subtract line 18b from line 18a)	•	18c OVPMT_AMT	
19 Amount of overpayment from line 18c that you want credited to next period	■	19 CR_2_NXT_PRD_AMT	
20 Balance of overpayment (subtract line 19 from line 18c)	•	20 BAL_OVERPAY_AMT	
21 Amount to be credited to Form CT-186-P/M	•	21 OVERPAY_CR_MTA_AMT	
22 Amount of overpayment to be refunded (subtract line 21 from line 20)	■	22 RFND_AMT	
23 Amount of unused tax credits to be refunded (see instructions)	■	23 RFND_TX_CR_AMT	
24 Refundable tax credits to be credited to next year's tax (see instructions)	■	24 TX_CR_OP_NXT_AMT	

Composition of prepayments claimed on line 12 (see instructions)

		Date paid	Amount
25 Mandatory first installment from Form CT-300 due by 3/16/2026 (see instructions)	25	INSTALL_A_DT	REQ_INSTALL_A_AMT
26 Second installment from Form CT-400	26	INSTALL_B_DT	REQ_INSTALL_B_AMT
27 Third installment from Form CT-400	27	INSTALL_C_DT	REQ_INSTALL_C_AMT
28 Fourth installment from Form CT-400	28	INSTALL_D_DT	REQ_INSTALL_D_AMT
29 Payment with extension request, Form CT-5.9, line 5	29	INSTALL_E_DT	REQ_INSTALL_E_AMT
30 Overpayment credited from prior years (see instructions)	30	OVPMT_PRR_AMT	
31 Overpayment credited from Form CT-186-P/M Period CRD_FROM_PRD_DATE	31	CRD_FROM_AMT	
32 Total prepayments (add lines 25 through 31; enter here and on line 12)	32	Same as Line 12	

Third – party designee (see instructions)	☐ THRD_PRTY_DSGN_IND Yes ☐ No ☐		Designee's name (print) THRD_PRTY_NAME	Designee's phone number () THRD_PRTY_PH_NMBR
	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 AUTHOFGR_FRST_NAME AUTHOFGR_LAST_NAME		Signature of authorized person 		Official title AUTHOFGR_TITL_DESC
	Email address of authorized person TP_EMAIL_ADR		Telephone number () AUTH_PH_NMBR		Date AUTH_OFGR_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		State PREP_ST_ADR		ZIP code PREP_ZIP_5_ADR
	Preparer's NYTPRIN or TX_PREP_RGST_ID		Excl. code EXCL_CD		Date PREP_SIGN_DT

See instructions for where to file.

