

1983 Legislation

Allocation of Gross Earnings by Telephone and Telegraph
Corporations Subject to Tax Under Section 186-a of the Tax Law

Section 1, of Chapter 15 of the Laws of 1983 amended Section 186-a of Article 9 by adding a new subdivision 2-a. The provisions of this amendment shall apply to taxable years commencing on or after January 1, 1983 but before January 1, 1985.

This new subdivision states that a telephone and telegraph corporation also includes in the taxable base under § 186-a that portion of revenues from interstate and foreign transmission services attributable to New York State. The portion attributable to New York State is determined in the same manner as described in TSB-M-82(6)C which sets forth allocation rules for receipts from interstate and foreign transmission services for purposes of the franchise tax imposed by section 184 of the Tax Law.

There are no changes with respect to the inclusion of receipts from New York intrastate transmission services. The total amount of the receipts from such services is includible in the base.