



CT-186-P

Tax Return for Gross Income

Tax Law - Article 9, Section 186-a

For calendar year 1991

Employer identification number		File number		You must report changes to your name, EIN, address or owner/officer information on Form DTF-95. Also, if address on return is new, check box. <input type="checkbox"/>	For office use only
Name					Date received
Number and street	City or town	State	ZIP code		
Trade name		Business telephone number		Business activity code number (from federal return)	
Nature of business		State or country of incorporation		date	
Date came under the supervision of New York State Department of Public Service					

Does this taxpayer have an interest in real property located in New York State? Yes No

Has the controlling interest in the taxpayer's stock changed during the period covered by the return? Yes No

If you answered Yes to both questions, attach a statement with complete details (see instructions).

If this is your first return, enter name of prior owner or operator, if any	Address of prior owner or operator
If this is your final return, enter name of new owner, if any	Address of new owner

Metropolitan Transportation Business Tax Surcharge

Do you do business in the Metropolitan Commuter Transportation District? Yes No If Yes, you must file Form CT-186-P/M.

A. Payment - pay amount shown on line 15 — Make check payable to: New York State Corporation Tax	Payment enclosed
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1 Gross income (amount from line 43)	multiply by 3.5% (.035)	1	
2 EDZ rate reduction credit (amount from line 63)		2	
3 Net tax (subtract line 2 from line 1)		3	
4a 1991 tax surcharge (multiply line 3 by 15% (.15))	4a		
4b Additional tax (enter 13-A utility tax credit taken in 1990 multiply by 15%; see instructions)	4b		
4c Tax surcharge (add lines 4a and 4b)	4c		
5 Tax and tax surcharge (add lines 3 and 4c)	5		
6 1991 13-A utility tax credit (electric corporations only: attach computation of credits - see instructions)	6		
7 Total tax and tax surcharge (subtract line 6 from line 5)	7		
8a If application for extension was filed, enter amount from Form CT-5.9, line 5	8a		
8b If Form CT-5.9 was not filed and line 7 is over \$1,000, enter 25% (.25) of line 7	8b		
9 Total (add lines 7 and 8a or 8b)	9		
10 Prepayments	10		
11 Balance (if line 10 is less than line 9, subtract line 10 from line 9)	11		
12 Interest on late payment (see instructions)	12		
13 Late filing and late payment penalties (see instructions)	13		
14 Penalties for underpayment of estimated tax (check box <input type="checkbox"/> if Form CT-222 attached - if no penalty due, enter "0")	14		
15 Balance due (add lines 11 through 14; enter payment on line A)	15		
16 Overpayment (if line 9 is less than line 10, subtract line 9 from line 10)	16		
17 Amount of overpayment to be credited to next period	17		
18 Balance of overpayment (subtract line 17 from line 16)	18		
19 Amount to be credited to Form CT-186-P/M	19		
20 Refund (subtract line 19 from line 18)	20		

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

Date	Signature of taxpayer, agent or elected officer	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

Computation of Tax

Schedule B — Computation and Allocation of Gross Income by Telephone and Telegraph Companies and Other Transmission Companies

Part I — Computation and Formula Rule Allocation of Gross Income

Type of Gross Income	A Amount of Gross Income	B Gross Income Deductions from:		C Gross Income After Deductions (column A - column B)	D Allocation %	E Allocated Gross Income (column C x column D)	
		Part II	Part III				
44 Intrastate gross income					100%	•	
45 Interstate gross income						•	
46 Foreign gross income							
47 Total intrastate, allocated interstate and foreign gross income (enter here and on line 26)					47	•	

Part II — Interexchange Telephone Company Deduction for Carrier Access Service

A Name of Exchange Telephone Company	B Cost of Carrier Access Services	C Cost in Column B Attributable to:		
		Intrastate Gross Income	Interstate Gross Income	Foreign Gross Income
Amounts from attached list				
48 Enter total on line 44, column B, Part II	48	•		
49 Enter total on line 45, column B, Part II			49	•
50 Enter total on line 46, column B, Part II				50

Part III — Other Deductions from Gross Income

A Description of Deduction	B Amount of Deduction	C Amount in Column B Attributable to:		
		Intrastate Gross Income	Interstate Gross Income	Foreign Gross Income
Amounts from attached list				
51 Enter total on line 44, column B, Part III	51	•		
52 Enter total on line 45, column B, Part III			52	•
53 Enter total on line 46, column B, Part III				53

Part IV — Formula Rule Allocation Method for Interstate and Foreign Transmission Services

Computation of Property Factor (include only property used in connection with interstate and/or foreign transmission services)

		Column A New York State		Column B Everywhere	
54 Average value of real property owned	54				
55 Average value of rented real property (multiply the annual rent by eight)	55				
56 Average value of tangible personal property owned	56				
57 Average value of tangible personal property rented (multiply the annual rent by eight)	57				
58 Average value of intangible assets	58				
59 Average value of extraterrestrial property	59				
60 Total (add lines 54 through 59)	60	•		•	
61 Property factor (divide line 60, Column A, by line 60, Column B; enter percentage on lines 45 and 46, Column D)	61	•			%

