



CT-186-E

New York State Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return

Tax Law — Article 9, Section 186-e, 186-a, and 186-c

For calendar year 2000

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address		State or country of incorporation	
	c/o Number and street or PO box		Date of incorporation	
	City State ZIP code		Foreign corporations: date began business in NYS	
If address above is new, check box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. Obtain forms through fax-on-demand, Internet access, or one of the telephone assistance numbers. See the <i>Need Help?</i> section of the form or instructions.		Business telephone number ()	Audit use
NAICS business code number (see instructions)		Nature of business		
Date came under supervision of NYS Department of Public Service (if applicable)		Date sale of utility or telecommunication services began		

Did you provide telecommunication services in the Metropolitan Commuter Transportation District (MCTD) during this tax year? Yes No If Yes, complete Schedule B

Did you furnish utility services (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year? Yes No If Yes, complete Schedule D

A. Payment — pay amount shown on line 18. Make check payable to: New York State corporation tax	Payment enclosed
Attach your payment here.	

Computation of tax

	Column I — NYS	Column II — MTA
1 Excise tax on telecommunications services (from line 42)	1	
2 Tax on gross operating income (from line 68; see instructions)	2	
3 Tax on gross income (from line 86; see instructions)	3	
4 Total taxes (add lines 1, 2, and 3)	4	
5 MTA surcharge related to telecommunication services (from line 62)	5	
6 MTA surcharge on gross operating income (from line 89)	6	
7 MTA surcharge on gross income (from line 92)	7	
8 Total MTA surcharges (add lines 5, 6, and 7)	8	
First installment of estimated tax:		
9 If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, Columns I and II	9	
10a If you did not file Form CT-5.9-E and line 1 is over \$1,000, enter 25% of line 1 in Column I and 25% of line 5 in Column II	10a	
10b If you did not file Form CT-5.9-E and line 2 or 3 is over \$1,000, enter 25% of line 2 or 3 in Column I and 25% of line 6 or 7 in Column II	10b	
10c Add lines 10a and 10b	10c	
11 Total (Column I, add lines 4 and 9 or 4 and 10c; Column II, add lines 8 and 9 or 8 and 10c)	11	
12 Total prepayments (transfer amounts from line 98, Columns I and II)	12	
13 Balance (subtract line 12 from line 11)	13	
14 Total taxes and surcharges balance (add line 13, Columns I and II)	14	
15 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	15	
16 Interest on late payment (see instructions)	16	
17 Late filing and late payment penalties (see instructions)	17	
18 Balance due (add lines 14 through 17; enter payment on line A above)	18	
19 Overpayment (if line 14 is negative, enter that amount as a positive number)	19	
20 Amount of overpayment to be credited to next period (see instructions)	20	
21 Refund of overpayment (subtract line 20 from line 19)	21	
22 Refund of unused tax credits (see instructions)	22	

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

Signature of elected officer or authorized person		Official title	Date
Paid preparer use only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

Mail your return on or before March 15, 2001, to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.**

Schedule A — New York State excise tax on telecommunication services (Tax Law section 186-e)

Check box if you are a: (a) local carrier (b) interexchange carrier (c) facilities-based cellular common carrier

Part I – Computation of gross charges (see instructions)

Gross charges from:			
23	Intrastate services	23	•
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 on page 4 of the instructions)	24	•
25	Services that are ancillary to the provision of telecommunication services	25	•
26	Services that are incidental to the provision of telecommunication services	26	•
27	Equipment provided in connection with telecommunication services	27	•
28	Intrastate private telecommunication services	28	•
29	Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	29	•
30	Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	30	•
Total gross charges:			
31	Total gross charges (add lines 23 through 30)	31	•

Part II – Exclusions and deductions from gross charges (see instructions)

32	Exclusion for charges from sales-for-resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	32	•
33	Other exclusions	33	•
34	Allowance for bad debts	34	•
35	Total exclusions and deductions (add lines 32 through 34)	35	•

Part III – Computation of tax due (see instructions)

36	Gross charges subject to tax (subtract line 35 from line 31)	36	•	
37	Tax rate	37		.025
38	Excise tax on telecommunication services (multiply line 36 by line 37)	38	•	
39	Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier; see instructions.) ...	39	•	
40	Multijurisdictional credit (see instructions)	40	•	
41	Total credits (add lines 39 and 40)	41	•	
42	Balance due (subtract line 41 from line 38; enter here and on line 1)	42	•	

Schedule B – MTA surcharge related to telecommunication services (Tax Law section 186-c(1)(b))

Part I – Computation of gross charges

Gross charges from:			
43	Intra-MCTD services	43	•
44	Inter-MCTD (including intrastate, interstate, and international) services that originate or terminate within the MCTD and are charged to a services address in the MCTD	44	•
45	Services that are ancillary to the provision of telecommunication services	45	•
46	Services that are incidental to the provision of telecommunication services	46	•
47	Equipment provided in connection with telecommunication services	47	•
48	Intra-MCTD private telecommunication services	48	•
49	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 29)	49	•
50	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 30)	50	•
Total gross charges:			
51	Total gross charges (add lines 43 through 50)	51	•

Part II – Exclusions and deductions from gross charges (see instructions for Schedule A, Part II)

52	Exclusion for charges from sales for resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	52	•
53	Other exclusions	53	•
54	Allowance for bad debts	54	•
55	Total exclusions and deductions (add lines 52 through 54)	55	•

Part III – Computation of tax due

56	Gross charges subject to tax (subtract line 55 from line 51)	56	•	
57	MTA surcharge rate (3.5% x 17%)	57		.00595
58	MTA surcharge on telecommunication services (multiply line 56 by line 57)	58	•	
59	Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier; see instructions for line 39.)	59	•	
60	Multijurisdictional credit (see instructions for line 40)	60	•	
61	Total credits (add lines 59 and 60)	61	•	
62	Balance due (subtract line 61 from line 58; enter here and on line 5)	62	•	

Schedule C – Utility services tax (Tax Law section 186-a)

Gross operating income (a) Gross income (b)

If you are **not** subject to the supervision of the Department of Public Service, check box (a) and complete Part I and Part II. If you are **subject** to the supervision of the Department of Public Service, check box (b) and complete Parts I, III, IV and V.

Part I – Gross operating income (see instructions)

63 Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State	63	•	
64 Other receipts	64	•	
65 Total (add lines 63 and 64)	65		
66 Allowable deductions (attach list)	66	•	
67 Gross operating income (subtract line 66 from line 65)	67	•	

Part II – Tax on gross operating income

68 Tax on gross operating income (multiply line 67 by 2.1% (.021); enter here and on line 2; see instructions)	68		
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Part III – Receipts from interest and dividends allocated to New York State (attach list, if necessary)

1 Name of entity	2 Type of security	3 Amount of interest and dividends received	4 Issuer's allocation percentage	5 Interest and dividends allocated to New York State (multiply column 3 by column 4)

69 Total interest and dividends allocated to New York State (total column 5)	69	•	
70 Receipts from royalties	70	•	
71 Total receipts from interest, dividends, and royalties (add lines 69 and 70)	71	•	

Part IV – Computation of profits (see instructions)

Profits from the sale of:			
72 Securities	72		
73 Real property	73		
74 Personal property	74		
Other profits:			
75 All other profits	75		
76 Profits before allowable deductions (add lines 72 through 75)	76		
77 Allowable deductions from profits (attach list)	77	•	
78 Profits after allowable deductions (subtract line 77 from line 76)	78	•	

Part V – Tax on gross income (see instructions)

79 Gross operating income from line 67	79	•	
80 Receipts from line 71	80		
81 Profits from line 78	81		
82 Gross income (add lines 79, 80, and 81)	82		
83 Tax rate	83		.025
84 Tax on gross income (if line 82 is greater than \$500, multiply line 82 by 83; otherwise enter "0")	84		
85 Power for Jobs tax credit	85		
86 Net tax on gross income (subtract line 85 from line 84; enter here and on line 3)	86		

Schedule D – MTA surcharge on utility services (Tax Law section 186-c(1)(a))

Part I – MTA surcharge on gross operating income tax

87 Gross operating income on line 67 derived from the MCTD	87	
88 MTA surcharge rate (.021 × .17 = .00357)	88	.00357
89 MTA surcharge (multiply line 87 by line 88; enter here and on line 6)	89	

Part II – MTA surcharge on gross income

90 Gross income on line 82 derived from sources within the MCTD	90	
91 MTA surcharge rate (.025 × .17 = .00425)	91	.00425
92 MTA surcharge (multiply line 90 by line 91; enter here and on line 7)	92	

Composition of prepayments claimed on line 12		Column I Section 186-e and 186-a taxes		Column II MTA surcharges (Section 186-c)	
		Amount		Amount	
	Date paid				
93 Mandatory first installment	93				
94a CT-400 2nd installment	94a				
94b CT-400 3rd installment	94b				
94c CT-400 4th installment	94c				
95 Payment with extension request, Form CT-5.9-E, line 11	95				
96 Credit from prior years	96				
97 Credit from Form CT- _____	97 Period				
98 Total prepayments (total all entries on lines 93 through 97 in Columns I and II; enter here and on line 12, Columns I and II)	98				

Supplementary information about private telecommunication services (complete only if lines 28 through 30 were completed)

Total channel termination points:		
99 Everywhere	99	●
100 In New York State	100	●
101 In the MCTD	101	●