



CT-186-E

New York State Department of Taxation and Finance

Telecommunications Tax Return and Utility Services Tax Return

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

Amended return

For calendar year 2005

Employer identification number		File number	Business telephone number ()	If you claim an overpayment, mark an X in the box <input type="checkbox"/>	
Legal name of corporation			Trade name/DBA		
Mailing name (if different from legal name above) c/o			State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box			Date of incorporation		
City		State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (see instructions)	If address above is new, mark an X in the box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, or by fax or phone. See the <i>Need help?</i> section of the instructions.			Audit (for Tax Department use only)
Principal business activity					
Date came under supervision of NYS Department of Public Service (if applicable)			Date sale of utility or telecommunication services began		

A. Pay amount shown on line 18. Make check payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs.	Payment enclosed	
	A.	

Computation of tax

	Column A — NYS	Column B — MTA
1 Excise tax on telecommunications services (from line 43)	1.	
2 Tax on gross income (from line 92; see instructions)	2.	
3 Total taxes (add lines 1 and 2)	3.	
4 MTA surcharge related to telecommunication services (from line 64)	4.	
5 MTA surcharge on gross income (from line 95)	5.	
6 Total MTA surcharges (add lines 4 and 5)	6.	
First installment of estimated tax:		
7 If you filed a request for extension, enter amounts from Form CT-5.9-E, line 8, columns A and B	7.	
8 If you did not file Form CT-5.9-E and line 1 is over \$1,000, see instructions.....	8.	
9 If you did not file Form CT-5.9-E and line 2 is over \$1,000, see instructions	9.	
10 Add lines 8 and 9	10.	
11 Total (Column A, add lines 3 and 7 or 3 and 10; Column B, add lines 6 and 7 or 6 and 10)	11.	
12 Total prepayments (transfer amounts from line 103, columns A and B)	12.	
13a Balance due (if line 12 is less than line 11, subtract line 12 from line 11; see instructions) ..	13a.	
13b Overpayment (if line 12 is more than line 11, subtract line 11 from line 12; see instructions)...	13b.	
14a Amount of MTA overpayment on line 13b to be transferred to NYS tax (see instructions) ●	14a.	
14b Amount of NYS overpayment on line 13b to be transferred to MTA surcharge (see instructions) ●	14b.	
14c Balance due before penalties and interest (see instructions)	14c.	

(continued)

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

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

Mail your return on or before March 15, 2006, to: **NYS CORPORATION TAX PROCESSING UNIT**
PO BOX 22038
ALBANY NY 12201-2038

41001050094

Computation of tax

	Column A — NYS	Column B — MTA
15 Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	15.	
16 Interest on late payment (see instructions)	16.	
17 Late filing and late payment penalties (see instructions)	17.	
18 Balance due (add lines 14c through 17, both columns; enter payment on line A on front)	18.	
19 Overpayment (see instructions)	19.	
20a Overpayment credited to next year's NYS tax	20a.	
20b Overpayment credited to next year's MTA surcharge	20b.	
21 Refund of overpayment (subtract lines 20a and 20b from line 19)	21.	
22a Refund of unused tax credits (see instructions)	22a.	
22b Amount of line 22a to be credited to next year's tax or surcharge	22b.	

Did you furnish telecommunications services in the MCTD during this tax year?
 (mark an X in the appropriate box) Yes No If Yes, complete Schedule B

Were you subject to the supervision of the Department of Public Service and did you furnish utility services (gas, electricity, steam, water, or refrigeration) in the MCTD during this tax year?
 (mark an X in the appropriate box) Yes No If Yes, complete Schedule D

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

Mark an X in the appropriate box:

Local carrier A Interexchange carrier B Facilities-based cellular common carrier C

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 Mobile telecommunications services	25.
26 Services that are ancillary to the provision of telecommunication services	26.
27 Services that are incidental to the provision of telecommunication services	27.
28 Equipment provided in connection with telecommunication services	28.
29 Intrastate private telecommunication services	29.
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable	30.
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable	31.
32 Total gross charges (add lines 23 through 31)	32.

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

33	Exclusion for charges from sales-for-resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	•	33.	
34	Other exclusions	•	34.	
35	Allowance for bad debts	•	35.	
36	Total exclusions and deductions (add lines 33 through 35)	•	36.	

Part III — Computation of tax due (see instructions)

37	Gross charges subject to tax (subtract line 36 from line 32)	•	37.	
38	Tax rate		38.	0.025
39	Excise tax on telecommunication services (multiply line 37 by line 38)	•	39.	
40a	Resale credit (You may take this credit only if you are not a local carrier, interexchange carrier, or facilities-based cellular common carrier)	•	40a.	
40b	Multijurisdictional credit	•	40b.	
41	Other credits	•	41.	
42	Total credits (add lines 40a, 40b, and 41)	•	42.	
43	Balance due (subtract line 42 from line 39; enter here and on line 1)	•	43.	

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

Part I — Computation of gross charges

Gross charges from:				
44	Intra-MCTD services	•	44.	
45	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	•	45.	
46	MCTD mobile telecommunications services	•	46.	
47	Services that are ancillary to the provision of telecommunication services	•	47.	
48	Services that are incidental to the provision of telecommunication services	•	48.	
49	Equipment provided in connection with telecommunication services	•	49.	
50	Intra-MCTD private telecommunication services	•	50.	
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.	
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.	
53	Total gross charges (add lines 44 through 52)	•	53.	

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

54	Exclusion for charges from sales for resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	•	54.	
55	Other exclusions	•	55.	
56	Allowance for bad debts	•	56.	
57	Total exclusions and deductions (add lines 54 through 56)	•	57.	

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Part III — Computation of tax due

58	Gross charges subject to tax (subtract line 57 from line 53)	•	58.		
59	MTA surcharge rate (3.5% (.035) × 17% (0.17))		59.		0.00595
60	MTA surcharge on telecommunication services (multiply line 58 by line 59)	•	60.		
61	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 40a.)	•	61.		
62	Multijurisdictional credit (see instructions for line 40b)	•	62.		
63	Total credits (add lines 61 and 62)	•	63.		
64	Balance due (subtract line 63 from line 60; enter here and on line 4)	•	64.		

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

If you **are not subject** to the supervision of the Department of Public Service, mark an **X** in box A below. Do not complete Schedule C.
 If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B below and complete Schedule C.

Gross operating income A Gross income B

Part I — Gross operating income (see instructions)

65	Receipts from the sale of gas, electricity, steam, water, or refrigeration for ultimate consumption or use in New York State	•	65.		
66	Receipts from transportation, transmission, or distribution of gas or electricity	•	66.		
67	Other receipts	•	67.		
68	Total (add lines 65, 66, and 67)		68.		
69	Allowable deductions (attach list)	•	69.		
70	Gross operating income (subtract line 69 from line 68)	•	70.		

(continued)

Part II — 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 Issuer's allocation percentage	E Interest and dividends allocated to New York State <i>(multiply column C by column D)</i>
71 Total interest and dividends allocated to New York State (total column E, including total from attached list) ●				71.
72 Receipts from royalties..... ●				72.
73 Total receipts from interest, dividends, and royalties (add lines 71 and 72) ●				73.

Part III — Computation of profits (see instructions)

Profits from the sale of:			
74 Securities	● 74.		
75 Real property	● 75.		
76 Personal property	● 76.		
Other profits:			
77 All other profits	● 77.		
78 Profits before allowable deductions (add lines 74 through 77)	● 78.		
79 Allowable deductions from profits (attach list)	● 79.		
80 Profits after allowable deductions (subtract line 79 from line 78)	● 80.		

Part IV — Tax on gross income (see instructions)

81 Gross operating income from line 70	● 81.		
82 Subtract exclusions from receipts shown on line 66	● 82.		
83 Adjusted gross operating income (subtract line 82 from line 81)	● 83.		
84 Receipts from line 73	● 84.		
85 Profits from line 80	● 85.		
86 Gross income (add lines 83, 84, and 85).....	● 86.		
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.		
89 Long-term care insurance credit	● 89.		
90 Tax after long-term care insurance credit (subtract line 89 from line 88)	● 90.		
91 Power for jobs credit.....	● 91.		
92 Net tax on gross income (subtract line 91 from line 90; enter here and on line 2)	● 92.		

(continued)

Schedule D — MTA surcharge on gross income for utilities (Tax Law section 186-c.1(a))

93 Gross income on line 86 derived from sources within the MCTD.....	93.	
94 MTA surcharge rate (3.5% (.035) x 17% (0.17)).....	94.	0.00595
95 MTA surcharge (multiply line 93 by line 94; enter here and on line 5).....	95.	

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.)

		Column A Section 186-e and 186-a taxes	Column B MTA surcharges (Section 186-c)
		Amount	Amount
96 Mandatory first installment.....	96.		
97 Second installment from Form CT-400.....	97.		
98 Third installment from Form CT-400.....	98.		
99 Fourth installment from Form CT-400.....	99.		
100 Payment with Form CT-5.9-E, line 11.....	100.		
101 Overpayment credited from prior years.....	101.		
102 Overpayment credited from Form CT- <input type="text"/>	102.		
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.	