



CT-186-P

Utility Services Tax Return — Gross Income

Tax Law — Article 9, Section 186-a

For calendar year 1993

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						Audit use

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 (MTA Surcharge)

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

A. Payment - pay amount shown on line 13	Make check payable to: New York State Corporation Tax	Payment enclosed
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1	Gross income (amount from line 41) <input type="text"/> multiply by 3.5% (.035)	1	
2	EDZ rate reduction credit (amount from line 61)	2	
3	Net tax (subtract line 2 from line 1)	3	
4	1993 state tax surcharge (multiply line 3 by 15% (.15))	4	
5	Tax and state tax surcharge (add lines 3 and 4)	5	
First installment of estimated tax for 1994:			
Computation of Tax	6a	If application for extension was filed, enter amount from Form CT-5.9, line 5	6a
	6b	If Form CT-5.9 was not filed and line 5 is over \$1,000, enter 25% (.25) of line 5	6b
	7	Total (add lines 5 and 6a or 6b)	7
	8	Total prepayments (from line 67)	8
	9	Balance (if line 8 is less than line 7, subtract line 8 from line 7)	9
	10	Interest on late payment (see instructions)	10
	11	Late filing and late payment penalties (see instructions)	11
	12	Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> if none, enter "0")	12
	13	Balance due (add lines 9 through 12 - enter payment on line A above)	13
	14	Overpayment (if line 7 is less than line 8, subtract line 7 from line 8)	14
15	Amount of overpayment to be credited to next period	15	
16	Balance of overpayment (subtract line 15 from line 14)	16	
17	Amount to be credited to Form CT-186-P/M	17	
18	Refund (subtract line 17 from line 16)	18	

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 elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, P O BOX 1909, ALBANY NY 12201-1909**

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				
42 Intrastate gross income					100%	•	
43 Interstate gross income						•	
44 Foreign gross income						•	
45 Total intrastate, allocated interstate and foreign gross income (enter here and on line 24)					45	•	

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				
46 Enter total on line 42, column B, Part II	46	•		
47 Enter total on line 43, column B, Part II			47	•
48 Enter total on line 44, column B, Part II				48

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				
49 Enter total on line 42, column B, Part III	49	•		
50 Enter total on line 43, column B, Part III			50	•
51 Enter total on line 44, column B, Part III				51

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
52 Average value of real property owned	52	
53 Average value of rented real property (multiply the annual rent by eight)	53	
54 Average value of tangible personal property owned	54	
55 Average value of tangible personal property rented (multiply the annual rent by eight)	55	
56 Average value of intangible assets	56	
57 Average value of extraterrestrial property	57	
58 Total (add lines 52 through 57)	58	•
59 Property factor (divide line 58, Column A, by line 58, Column B - enter percentage on lines 43 and 44, Column D)		59
		•
		%

