



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

For calendar year 1998

Employer identification number		File number	Check box if overpayment claimed <input type="checkbox"/>	For office use only
Legal name of corporation		Trade name/DBA		
Mailing name and address	Mailing name (if different from legal name) and address c/o PLACE LABEL HERE		State or country of incorporation	Date received
	Number and street or PO box		Date of incorporation	Audit use
	City	State ZIP code	Foreign corporations: date began business in NYS	
	If address above is new, check box (see instructions) <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.	Business telephone number ()	
Business activity code number (from federal return; see instructions)	<input type="checkbox"/> NAICS <input type="checkbox"/> Other	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 16. Make check payable to: New York State Corporation Tax ♦ Attach your payment here.	Payment enclosed
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Computation of tax

	Column I — NYS	Column II — MTA
1 Excise tax on telecommunications services (from line 41)	1	
2 Tax on the furnishing of utility services (from line 86)	2	
3 Total taxes (add lines 1 and 2)	3	
4 MTA surcharge related to telecommunication services (from line 61)	4	
5 MTA surcharge on the furnishing of utility services (from line 89)	5	
6 Total MTA surcharges (add lines 4 and 5)	6	
First installment of estimated tax:		
7 If a request for extension was filed, enter amounts from Form CT-5.9-E, line 8, Columns I and II	7	
8a If Form CT-5.9-E was not filed and line 1 is over \$1,000, enter 25% of line 1 in Column I and 25% of line 4 in Column II	8a	
8b If Form CT-5.9-E was not filed and line 2 is over \$1,000, enter 25% of line 2 in Column I and 25% of line 5 in Column II	8b	
8c Add lines 8a and 8b	8c	
9 Total (Column I, add lines 3 and 7 or 3 and 8c; Column II, add lines 6 and 7 or 6 and 8c)	9	
10 Total prepayments (transfer amounts from line 95, Columns I and II)	10	
11 Balance (subtract line 10 from line 9)	11	
12 Total taxes and surcharges balance (add line 11, Columns I and II)	12	
13 Penalty for underpayment of estimated tax (check box if Form CT-222 is attached <input type="checkbox"/> ; if none, enter "0")	13	
14 Interest on late payment (see instructions)	14	
15 Late filing and late payment penalties (see instructions)	15	
16 Balance due (add lines 12 through 15; enter payment on line A above)	16	
17 Overpayment (if line 12 is negative, you have a net overpayment; enter overpaid amount from line 12 as a positive number here)	17	
18 Amount of overpayment to be credited to next period (see instructions)	18	
19 Refund of overpayment (subtract line 18 from line 17)	19	
20 Refund of unused tax credits (see instructions)	20	

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	Date
	Address	Signature of individual preparing this return	

Mail your return on or before March 15, 1999, 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		Column A 1/1/98 — 9/30/98	Column B 10/1/98 — 12/31/98
21	Gross charges from intrastate services	●	●
22	Gross charges from interstate and international services that originate or terminate within New York State and are charged to a service address in New York State	●	●
23	Gross charges from services that are ancillary to the provision of telecommunication services	●	●
24	Gross charges from services that are incidental to the provision of telecommunication services	●	●
25	Gross charges from equipment provided in connection with telecommunication services	●	●
26	Gross charges from intrastate private telecommunication services	●	●
27	Gross charges from interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	●	●
28	Gross charges from interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	●	●
29	Total gross charges (add lines 21 through 28).....	●	●

Part II – Exclusions and deductions from gross charges

30	Exclusion for charges from sales-for-resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	●	●
31	Other exclusions (see instructions)	●	●
32	Allowance for bad debts	●	●
33	Total exclusions and deductions (add lines 30 through 32)	●	●

Part III – Computation of tax due

34	Gross charges subject to tax (subtract line 33 from line 29).....	●	●
35	Tax rate035	.0325
36	Excise tax on telecommunication services (multiply line 34 by line 35).....	●	●
37	Total excise tax on telecommunication services (add line 36, Column A to line 36, Column B)	●	●
38	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	Multi-jurisdictional credit (see instructions).....	●	●
40	Total credits (add lines 38 and 39).....	●	●
41	Balance due (subtract line 40 from line 37; enter here and on line 1)	●	●

Schedule B - MTA Surcharge Related to Telecommunication Services (Tax Law section 186-c(1)(b))

Part I – Computation of gross charges		1/1/98 — 12/31/98	
42	Gross charges from intra-MCTD services	42	●
43	Gross charges from 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	43	●
44	Gross charges from services that are ancillary to the provision of telecommunication services	44	●
45	Gross charges from services that are incidental to the provision of telecommunication services	45	●
46	Gross charges from equipment provided in connection with telecommunication services	46	●
47	Gross charges from intra-MCTD private telecommunication services	47	●
48	Gross charges from 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)	48	●
49	Gross charges from 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)	49	●
50	Total gross charges (add lines 42 through 49).....	50	●

Part II – Exclusions and deductions from gross charges

51	Exclusion for charges from sales for resale to local carriers or interexchange carriers (including facilities-based cellular common carriers)	51	●
52	Other exclusions (see instructions)	52	●
53	Allowance for bad debts	53	●
54	Total exclusions and deductions (add lines 51 through 53)	54	●

Part III – Computation of tax due

55	Gross charges subject to tax (subtract line 54 from line 50).....	55	●
56	MTA surcharge rate	56	.00595
57	MTA surcharge on telecommunication services (multiply line 55 by line 56).....	57	●
58	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.)	58	●
59	Multi-jurisdictional credit (see instructions).....	59	●
60	Total credits (add lines 58 and 59).....	60	●
61	Balance due (subtract line 60 from line 57; enter here and on line 4)	61	●

Schedule C - Utility Services Tax (Tax Law section 186-a)

Gross income (a) Gross operating income (b)

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

Part I – Computation of receipts from utility services		Column A 1/1/98 — 9/30/98	Column B 10/1/98 — 12/31/98
62	Receipts from the sale or furnishing of gas and electricity for ultimate consumption or use in New York State	●	●
63	Receipts from the sale or furnishing of steam for ultimate consumption or use in New York State	●	●
64	Receipts from the sale or furnishing of water for ultimate consumption or use in New York State	●	●
65	Receipts from the sale or furnishing of refrigeration for ultimate consumption or use in New York State	●	●
66	Total (add lines 62 through 65)		
67	Receipts from the sale of services rendered in New York State	●	●
68	Receipts from the sale of merchandise in New York State	●	●
69	All other receipts from sales made or services rendered in New York State	●	●
70	Receipts before allowable deductions (add lines 66 through 69)		
71	Allowable deductions from receipts (attach list)	●	●
72	Receipts after allowable deductions (subtract line 71 from line 70)	●	●

Part II – 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	Column A 1/1/98 - 9/30/98 (multiply column 3 by column 4)	Column B 10/1/98 - 12/31/98 (multiply column 3 by column 4)
73	Interest and dividends allocated to New York State (total Columns A and B) ...			73 ●	●
74	Receipts from royalties			74 ●	●
75	Total receipts from interest, dividends, and royalties (add lines 73 and 74)			75 ●	●

Part III — Computation of profits (see instructions)

76	Profits from the sale of securities	76		
77	Profits from the sale of real property	77		
78	Profits from the sale of personal property	78		
79	All other profits	79		
80	Profits before allowable deductions (add lines 76 through 79)	80		
81	Allowable deductions from profits (attach list)	81 ●		●
82	Profits after allowable deductions (subtract line 81 from line 80)	82 ●		●

Part IV — Computation of tax on utility services

83	Gross income or gross operating income from utility services (add lines 72, 75, and 82)	83 ●		●
84	Tax rate	84	.035	.0325
85	Tax on the furnishing of utility services (if the total of line 83, Columns A and B is greater than \$500, multiply line 83 by line 84; otherwise, enter "0" in each column)	85		
86	Total tax on the furnishing of utility services (add line 85, Columns A and B; enter here and on line 2)	86		

Schedule D - MTA Surcharge on Utility Services (Tax Law section 186-c(1)(a))

		1/1/98 — 12/31/98
87 Gross income or gross operating income from utility services from sources derived from the MCTD (see instructions)	87	
88 MTA surcharge rate (3.5% x 17%)	88	.00595
89 Total MTA surcharge (multiply line 87 by line 88; enter here and on line 5)	89	

Composition of Prepayments Claimed on Line 10				Column I Section 186-e and 186-a Taxes	Column II MTA surcharges (Section 186-c)
			Date Paid	Amount	Amount
90 Mandatory first installment	90				
91 CT-400 installments	91	(1)			
		(2)			
		(3)			
92 Payment with extension request, Form CT-5.9-E, line 11	92				
93 Credit from prior years			93		
94 Credit from Form CT- _____	94	Period			
95 Total prepayments (total all entries on lines 90 through 94 in Columns I and II; enter here and on line 10, Columns I and II)			95		

Supplementary information pertaining to private telecommunication services

96 Total channel termination points everywhere (see instructions)	96	●	
97 Total channel termination points in New York State (see instructions)	97	●	
98 Total channel termination points in the MCTD (see instructions)	98	●	