



CT-186

New York State Department of Taxation and Finance

# Utility Corporation Franchise Tax Return

For continuing section 186 taxpayers only  
(certain independent power producers)

Tax Law — Article 9, Section 186

Final  
return ☐

Amended  
return ☐

For calendar year 2013

|   |  |             |   |  |                                     |
|---|--|-------------|---|--|-------------------------------------|
| Employer identification number (EIN)  |  | File number | Business telephone number<br>( )  | 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) and address<br>c/o<br>Number and street or PO box |  |             | State or country of incorporation   | Date received (for Tax Department use only)                                |                                     |
| City State ZIP code   |  |             | Date of incorporation   |  |                                     |
| NAICS business code number (from NYS Pub 910)   |  |             | If address/phone above is new, mark an X in the box <input type="checkbox"/>  |  | Audit (for Tax Department use only) |
| NYS principal business activity   |  |             | If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1. |  |                                     |

## Metropolitan transportation business tax (MTA surcharge)

Do you do business in the Metropolitan Commuter Transportation District (MCTD)? (mark an X in the appropriate box)

If Yes, you must also file Form CT-186-M (see instructions) ..... Yes ☐ No ☐

|   |                  |  |
|---|------------------|--|
| A. Pay amount shown on line 15. Make payable to: <b>New York State Corporation Tax</b><br>Attach your payment here. Detach all check stubs. (See instructions for details.) | Payment enclosed |  |
|   | A                |  |

## Computation of tax

|  |   |     |        |
|--|---|-----|--------|
| 1 Tax on gross earnings (from line 26) .....   | • | 1   |        |
| 2 Tax on dividends (from line 36) .....  | • | 2   |        |
| 3 Total tax (add lines 1 and 2) .....  | • | 3   |        |
| 4 Minimum tax .....  | • | 4   | 125 00 |
| 5 Franchise tax (amount from line 3 or line 4, whichever is larger) .....  | • | 5   |        |
| 6 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s)<br>CT-40 • <input type="checkbox"/> CT-41 • <input type="checkbox"/> CT-43 • <input type="checkbox"/> CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-501 • <input type="checkbox"/><br>CT-502 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> DTF-630 • <input type="checkbox"/> Other credits (see instructions) • <input type="checkbox"/> ..... | • | 6   |        |
| 7 Net franchise tax (subtract line 6 from line 5) .....  | • | 7   |        |
| First installment of estimated tax for next period:  |   |     |        |
| 8a If you filed a request for extension, enter amount from Form CT-5.9, line 2 .....   | • | 8a  |        |
| 8b If you did not file Form CT-5.9 and line 7 is over \$1,000, enter 25% of line 7 (see instructions) .....  | • | 8b  |        |
| 9 Total (add lines 7 and 8a or 8b) .....   | • | 9   |        |
| 10 Total prepayments (from line 50) .....  | • | 10  |        |
| 11 Balance (if line 10 is less than line 9, subtract line 10 from line 9) .....  | • | 11  |        |
| 12 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/> .....  | • | 12  |        |
| 13 Interest on late payment (see instructions) .....   | • | 13  |        |
| 14 Late filing and late payment penalties (see instructions) .....   | • | 14  |        |
| 15 Balance due (add lines 11 through 14 and enter here; enter payment amount on line A above) .....  | • | 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 of overpayment to be credited to Form CT-186-M .....   | • | 19  |        |
| 20a Overpayment to be refunded (subtract line 19 from line 18) .....   | • | 20a |        |
| 20b Refund of unused tax credits (see instructions) .....  | • | 20b |        |
| 20c Refundable tax credits to be credited as an overpayment to the next period (see instructions) .....  | • | 20c |        |

Federal return filed; attach copy: ☐ 1120 ☐ Other: \_\_\_\_\_

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| Schedule A — Computation of gross earnings tax and allocation percentage/issuer's allocation percentage (see instr.) |   | A<br>New York State | B<br>Everywhere |
|--|---|---------------------|-----------------|
| 21   | Gross earnings from operating revenue .....   | 21                  |                 |
| 22   | Gross earnings from interest .....  | 22                  |                 |
| 23   | Gross earnings from dividends .....   | 23                  |                 |
| 24   | Gross earnings from other revenues .....  | 24                  |                 |
| 25   | Total (add lines 21 through 24) .....   | 25                  |                 |
| 26   | Tax computation (multiply line 25, column A, by .0075; enter here and on line 1) ...                    | 26                  |                 |
| 27   | Allocation percentage/issuer's allocation percentage (divide line 21, column A, by line 21, column B) • | 27                  | %               |

**Schedule B — Computation of allocated dividend tax** (based on the calendar year covered by this return)

|    |  |    |  |
|----|--|----|--|
| 28 | Number of shares of common stock issued .....                          | 28 |  |
| 29 | Number of shares of preferred stock issued .....                       | 29 |  |
| 30 | Actual amount of paid-in capital (see instructions) .....              | 30 |  |
| 31 | Amount of capital on which dividends were paid (see instructions) •    | 31 |  |
| 32 | Total dividends paid in the calendar year covered by this return •     | 32 |  |
| 33 | Enter 4% (.04) of line 31 •  | 33 |  |
| 34 | Net dividends (subtract line 33 from line 32) •                        | 34 |  |
| 35 | Allocated dividends (multiply line 34 by percentage (%) on line 27) •  | 35 |  |
| 36 | Tax computation (multiply line 35 by .045; enter here and on line 2) • | 36 |  |

**Schedule C — Reconciliation of retained earnings** (based on the calendar year covered by this return)

|    |   |    |  |
|----|---|----|--|
| 37 | Balance beginning of period .....                           | 37 |  |
| 38 | Net increase .....  | 38 |  |
| 39 | Other additions .....                                       | 39 |  |
| 40 | Total (add lines 37, 38, and 39) .....                      | 40 |  |
| 41 | Dividends •   | 41 |  |
| 42 | Other deductions •  | 42 |  |
| 43 | Total (add lines 41 and 42) .....                           | 43 |  |
| 44 | Balance end of period (subtract line 43 from line 40) ..... | 44 |  |

**Composition of prepayments claimed on line 10** (If you need additional space, enter all relevant prepayment information on a separate sheet, and write **see attached** in this section. Transfer the total to line 10, *Total prepayments*.)

|   | Date paid | Amount |
|---|-----------|--------|
| 45 Mandatory first installment .....  | 45        |        |
| 46a Second installment from Form CT-400 .....                                   | 46a       |        |
| 46b Third installment from Form CT-400 .....                                    | 46b       |        |
| 46c Fourth installment from Form CT-400 .....                                   | 46c       |        |
| 47 Payment with extension request from Form CT-5.9, line 5 .....                | 47        |        |
| 48 Overpayment credited from prior years .....                                  | 48        |        |
| 49 Overpayment credited from Form CT-186-M <input type="text"/> Period .....    | 49        |        |
| 50 Total prepayments (add lines 45 through 49; enter here and on line 10) ..... | 50        |        |

|   |  |                         |                                |
|---|--|-------------------------|--------------------------------|
| <b>Third – party designee</b><br>(see instructions) | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name (print) | Designee's phone number<br>( ) |
|   | Designee's e-mail address                                |                         | PIN <input type="text"/>       |

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

|   |  |                                |                        |
|---|--|--------------------------------|------------------------|
| <b>Authorized person</b>                      | Printed name of authorized person                  | Signature of authorized person | Official title         |
|   | E-mail address of authorized person                | Telephone number<br>( )        | Date                   |
| <b>Paid preparer use only</b><br>(see instr.) | Firm's name (or yours if self-employed)            | Firm's EIN                     | Preparer's PTIN or SSN |
|   | Signature of individual preparing this return      | Address                        | City State ZIP code    |
|   | E-mail address of individual preparing this return | Preparer's NYTPRIN             | Date                   |

See instructions for where to file.

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