



CT-186-E

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

Final return Amended return

For calendar year 2016

Employer identification number (EIN)	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)		State or country of incorporation	Date received (for Tax Department use only)	
c/o		Date of incorporation		
Number and street or PO box				
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from NYS Pub 910)	If address/phone above is new, mark an X in the box <input type="checkbox"/>		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	
NYS principal business activity				Audit (for Tax Department use only)
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 payable to: **New York State Corporation Tax**
 Attach your payment here. Detach all check stubs. (See instructions for details.) **A** Payment enclosed

B. Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an X in one box) Yes No

Computation of tax

	A – NYS	B – MTA
1a Excise tax on telecommunication services (from line 43)	1a	
1b Excise tax on mobile telecommunication services subject to the 2.9% tax rate (from line 120)	1b	
1c Total excise tax on telecommunication services (add lines 1a and 1b) ..	1c	
2 Tax on gross income (from line 92; see instructions)	2	
3 Total taxes (add lines 1c and 2)	3	
4a MTA surcharge related to telecommunication services (from line 64)	4a	
4b MTA surcharge related to telecommunication services subject to the 0.721% tax rate (from line 136)	4b	
4c Total MTA surcharge related to telecommunication services (add lines 4a and 4b)	4c	
5 MTA surcharge on gross income (from line 95; see instructions)	5	
6 Total MTA surcharges (add lines 4c and 5)	6	
7		
8 Mandatory first installment (MFI) removed; see instructions		
9		
10		
11 Total (column A, enter amount from line 3; column B, enter amount from line 6)	11	
12 Total prepayments (transfer amounts from line 103, columns A and B)	12	
13a Balance (if line 12 is less than line 11, subtract line 12 from line 11; see instr.) ..	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	

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Computation of tax

	A – NYS	B – MTA
15 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>		
16 Interest on late payment (see instructions)		
17 Late filing and late payment penalties (see instructions)		
18 Balance due (add lines 14c through 17, both columns and enter here; enter the payment amount on line A on page 1)		
19 Overpayment (see instructions)		
20a Overpayment credited to next year's NYS tax (see instructions)		
20b Overpayment credited to next year's MTA surcharge (see instructions)		
21 Refund of overpayment (subtract lines 20a and 20b from line 19)		
22a Amount of unused tax credits to be refunded (see instructions)		
22b Refundable tax credits to be credited to next year's tax or surcharge (see instr.)		

Did you provide telecommunication services in the MCTD during this tax year?
 (mark an X in the appropriate box) Yes No If Yes, complete Schedules B and F, as applicable

Were you subject to the supervision of the Department of Public Service and did you provide 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 (see instructions):

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

Part 1 – Computation of gross charges (see instructions)

Gross charges from:	
23 Intrastate services (see instructions)	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 in the instructions)	24
25 Mobile telecommunication services (see instructions)	25
26 Services that are ancillary to the provision of telecommunication services (see instructions)	26
27 Services that are provided with telecommunication services (see instructions)	27
28 Equipment provided in connection with telecommunication services (see instructions)	28
29 Intrastate private telecommunication services (see instructions)	29
30 Interstate and international private telecommunication channels where the charges for the use of each channel segment are separately ascertainable (see instructions)	30
31 Interstate and international private telecommunication channels where the charges for the use of each channel segment are not separately ascertainable (see instructions)	31
32 Total gross charges (add lines 23 through 31)	32

(continued)



Part 2 – Exclusions and deductions from gross charges that were included on line 32

33	Exclusion for charges from sales-for-resale (see instructions)	•	33	
34	Other exclusions (see instructions)	•	34	
35	Allowance for bad debts (see instructions)	•	35	
36	Total exclusions and deductions (add lines 33 through 35)	•	36	

Part 3 – Computation of tax due

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 (see instructions)	•	40a	
40b	Multijurisdictional credit (see instructions)	•	40b	
41	Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s): CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-631 • <input type="checkbox"/>			
	Other credits <input type="checkbox"/> (see instructions)	•	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 1a)	•	43	

Schedule B – MTA surcharge related to those telecommunication services reported on Schedule A
(Tax Law section 186-c.1(b)(1)) (see instructions)

Part 1 – 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 service address in the MCTD	•	45	
46	MCTD mobile telecommunication services where such service was reported on Schedule A	•	46	
47	Services that are ancillary to the provision of telecommunication services	•	47	
48	Services that are provided with 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 2 – Exclusions and deductions from gross charges

54	Exclusion for charges from sales-for-resale (see instructions for line 33)	•	54	
55	Other exclusions (see instructions for line 34)	•	55	
56	Allowance for bad debts (see instructions for line 35)	•	56	
57	Total exclusions and deductions (add lines 54 through 56)	•	57	

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Part 3 – 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 (see instructions)	•	61	
62	Multijurisdictional credit (see instructions)	•	62	
63	Total credits (add lines 61 and 62)	•	63	
64	Balance due (subtract line 63 from line 60; enter here and on line 4a)	•	64	

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

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

If you **are subject** to the supervision of the Department of Public Service, mark an **X** in box B and complete Schedule C and, if applicable, Schedule D.

A •

B •

Part 1 – Gross operating income

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

(continued)



Part 2 – 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 % of payor's physical assets located in NYS	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 (see instructions)	●	72
73 Total receipts from interest, dividends, and royalties (add lines 71 and 72)	●	73

Part 3 – Computation of profits (see instructions)

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

Part 4 – Tax on gross income

81 Gross operating income from line 70	●	81
82 Subtract exclusions from receipts shown on line 66 (see instructions)	●	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 Power for Jobs credit (see instructions)	●	89
90 Tax after Power for Jobs credit (subtract line 89 from line 88)	●	90
91 Tax credits: Mark an X in the box(es) to indicate the form(s) filed and attach form(s):		
CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-501 • <input type="checkbox"/> CT-631 • <input type="checkbox"/>		
Other credits _____ • <input type="checkbox"/> (see instructions)	●	91
92 Net tax on gross income (subtract line 91 from line 90; enter here and on line 2)	●	92

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Schedule D – MTA surcharge on gross income for utility services (Tax Law section 186-c.1(a)) (see instr.)

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.)

	Date paid	A Section 186-e and 186-a taxes		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-.....	Period	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			

Schedule E – New York State excise tax on mobile telecommunication services subject to 2.9% tax rate (Tax Law section 186-e(2)(a)(2))

Part 1 – Computation of gross charges (see instructions)

Gross charges from:

104 Mobile telecommunication services subject to 2.9% tax rate (see instructions)	104	
105 Services that are ancillary to the provision of mobile telecommunication services (see instructions)	105	
106 Services that are provided with mobile telecommunication services (see instructions)	106	
107 Equipment provided in connection with mobile telecommunication services (see instructions)	107	
108 Total gross charges (add lines 104 through 107)	108	

Part 2 – Exclusions and deductions from gross charges that were included on line 108

109 Exclusion for charges from sales-for-resale (see instructions)	109	
110 Other exclusions (see instructions)	110	
111 Allowance for bad debts (see instructions)	111	
112 Total exclusions and deductions (add lines 109, 110, and 111)	112	

Part 3 – Computation of tax due

113 Gross charges subject to tax (subtract line 112 from line 108)	113	
114 Tax rate.....	114	0.029
115 Excise tax on mobile telecommunication services subject to 2.9% tax rate (multiply line 113 by line 114)	115	
116 Resale credit (see instructions)	116	
117 Multijurisdictional credit (see instructions)	117	
118 Tax credits: Mark an X in the box(es) to indicate the form(s) filed CT-243 • <input type="checkbox"/> CT-249 • <input type="checkbox"/> CT-631 • <input type="checkbox"/> Other credits _____ • <input type="checkbox"/> (see instructions)	118	
119 Total credits (add lines 116 through 118)	119	
120 Balance due (subtract line 119 from line 115; enter here and on line 1b)	120	



Schedule F – MTA surcharge related to mobile telecommunication services subject to 0.721% tax rate
 (Tax Law section 186-c(1)(b)(2)) (see instructions)

Part 1 – Computation of gross charges

Gross charges from:			
121	MCTD mobile telecommunication services subject to 0.721% tax rate	121	
122	Services that are ancillary to the provision of telecommunication services	122	
123	Services that are provided with telecommunication services	123	
124	Equipment provided in connection with telecommunication services	124	
125	Total gross charges (add lines 121 through 124)	125	

Part 2 – Exclusions and deductions from gross charges

126	Exclusion for charges from sales-for-resale	126	
127	Other exclusions	127	
128	Allowance for bad debts	128	
129	Total exclusions and deductions (add lines 126, 127, and 128)	129	

Part 3 – Computation of tax due

130	Gross charges subject to tax (subtract line 129 from line 125)	130	
131	MTA surcharge rate	131	0.00721
132	MTA surcharge on mobile telecommunication services subject to 0.721% tax rate (multiply line 130 by line 131)	132	
133	Resale credit (see instructions)	133	
134	Multijurisdictional credit (see instructions)	134	
135	Total credits (add lines 133 and 134)	135	
136	Balance due (subtract line 135 from line 132; enter here and on line 4b)	136	

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

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

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person	Telephone number ()	Date
Paid preparer use only (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 or	Excl. code Date

See instructions for where to file.

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